

Mary Taylor, CPA
Auditor of State

**FINANCIAL CONDITION
ROSS COUNTY**

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**FINANCIAL CONDITION
ROSS COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed through Ohio Department of Development.</i>			
Community Development Block Grants/State	14.228	B-F-05-066-1	\$ 113,014
Community Development Block Grants/State	14.228	B-F-06-066-1	178,865
Community Development Block Grants/State (CHIP)	14.228	B-C-06-066-1	43,724
Total Community Development Block Grants/State and CHIP			<u>335,603</u>
Home Investment Partnership Program (CHIP)	14.239	B-C-06-066-2	252,728
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>588,331</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed through the Ohio Office of the Attorney General:</i>			
Crime Victims Assistance	16.575	2007-VAGENE279T	47,419
Crime Victims Assistance	16.575	2007-SAGENE279T	6,093
Crime Victims Assistance	16.575	2008-VAGENE279T	12,078
Crime Victims Assistance	16.575	2008-SAGENE279T	397
Total Crime Victims Assistance			<u>65,987</u>
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
Byrne Formula Grant Program	16.579	2007-JG-A01-6494	80,000
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>145,987</u>
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed through Area 20/21 Workforce Investment Board</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult	17.258	31-6400-085	303,926
Workforce Investment Act - Adult Administrative	17.258	31-6400-085	2,806
Workforce Investment Act - Adult Total			<u>306,732</u>
Workforce Investment Act - Youth	17.259	31-6400-085	269,828
Workforce Investment Act - Youth Administrative	17.259	31-6400-085	2,776
Workforce Investment Act - Youth Total			<u>272,604</u>
Workforce Investment Act - Dislocated Workers	17.260	31-6400-085	357,535
Workforce Investment Act - Rapid Response	17.260	31-6400-085	237,046
Workforce Investment Act - Dislocated Workers Total			<u>594,581</u>
Total Workforce Investment Act Cluster			<u>1,173,917</u>
Workforce Services Month	17.207	31-6400-085	2,298
Veterans' Employment Program	17.802	31-6400-085	1,878
TOTAL U.S. DEPARTMENT OF LABOR			<u>1,178,093</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Direct:</i>			
Airport Improvement Program	20.106	n/a	447,787
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>447,787</u>

**FINANCIAL CONDITION
ROSS COUNTY**

**FEDERAL AWARD EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007
(Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education Grants to States	84.027	066225-6BSF-2007	61,535
Special Education Preschool Grants	84.173	066225-PGS1-2007	14,865
Total Special Education Cluster			<u>76,400</u>
State Grants for Indicator Programs	84.031	066225-C2S1-2007	546
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>76,946</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant	93.667	31-6400-085	<u>55,960</u>
Medical Assistance Program- SCHIP	93.767	31-6400-085	<u>1,286</u>
Medical Assistance Program- Waivers Day Habilitation	93.778	31-6400-085	345,409
Medical Assistance Program- Target Case Management	93.778	31-6400-085	156,199
Medical Assistance Program- Waiver Administration	93.778	31-6400-085	<u>52,768</u>
Total Medical Assistance Program			<u>554,376</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>611,622</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed through Ohio Department of Public Safety- Emergency Management Agency</i>			
Emergency Management Performance Grant	97.042	2008-EM-E7-0024	39,834
<i>Homeland Security Grant Program:</i>			
State Homeland Security Program	97.067	2007-GE-T6-0051	<u>81,937</u>
Total Homeland Security Grant Program			121,771
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>121,771</u>
Total Federal Awards Expenditures			<u>\$ 3,170,537</u>

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

**FINANCIAL CONDITION
ROSS COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from Workforce Investment Board, Area 20/21 to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

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

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

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

These loans are collateralized by mortgages on the property. At December 31, 2008, the gross amount of loans outstanding under this program was \$18,084. There are no delinquent amounts due.

NOTE D - MATCHING REQUIREMENTS

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

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Mary Taylor, CPA

Auditor of State

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

Ross County
2 North Paint Street
Chillicothe, Ohio 45601

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 15, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain internal control matters that we reported to the County's management in a separate letter dated June 15, 2009.

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 15, 2009.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 15, 2009



Mary Taylor, CPA

Auditor of State

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 FEDERAL AWARDS EXPENDITURE SCHEDULE

Ross County
2 North Paint Street
Chillicothe, Ohio 45601

To the Board of County Commissioners:

Compliance

We have audited the compliance of Ross County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to its major federal program for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal program. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Ross County complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2008.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2008, and have issued our report thereon dated June 15, 2009. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

June 15, 2009

**FINANCIAL CONDITION
ROSS COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008**

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 weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control 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 weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control 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 CFDA #17.258, 17.259, 17.260
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2008



Prepared by the Ross County Auditor's Office

Stephen A. Neal
Ross County Auditor

Ross County, Ohio
Comprehensive Annual Financial Report
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For the Year Ended December 31, 2008

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Ross County, Ohio
Comprehensive Annual Financial Report
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For the Year Ended December 31, 2008

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Auditor of Ross County

STEPHEN A. NEAL

June 15, 2009

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

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

As Auditor of Ross County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2008. This report conforms to generally accepted accounting principles as applicable to governmental entities.

The 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. The County has a framework of internal controls established to ensure the accuracy of the data presented, as well as the completeness and fairness of the presentation. Because the cost of internal controls should not exceed the anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements.

This report provides 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.

GAAP requires Management's Discussion and Analysis (MD&A), a narrative introduction, overview, and analysis of the basic financial statements. The MD&A is located in the financial section of this report, following the Independent Accountants' Report. This transmittal letter is designed to compliment the MD&A and should be read in conjunction with it.

The Independent Accountants' Report is located at the front of the financial section of this report and contains an unqualified opinion issued by the Auditor of State of Ohio on the County's financial statements for the year ended December 31, 2008.

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 then later by the organization of other counties. Ross County was named for James Ross of Allegheny County, Pennsylvania, a close friend of Governor St. Clair; although many thought it should be named after Nathaniel Massie who surveyed the area. In 1800 the capital of the Northwest Territory was moved to Chillicothe, the present county seat. Chillicothe also served as the first capital of the State of Ohio from 1803 until 1816, except for an interval from late 1809 to 1812 when the state legislature met in Zanesville. In 1817, the state capital moved 40 miles north of Chillicothe to Columbus, the State's present capital city, because it was more centrally located. Today, in addition to Chillicothe, Ross County encompasses sixteen townships and six villages. The County includes 693 square miles, the second largest in the state, and has a population of 76,073

according to the Federal Census Bureau. There are 88 counties in the State of Ohio and Ross County ranks 34th in population among these counties.

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

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

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

Ross County employs 541 people who provide various County services. These services include legislative and executive, judicial, public safety, public works, health, human services, economic development, and other County services.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14 as amended by GASB Statement No. 39 in defining the financial reporting entity. The financial reporting entity of the County 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 County also serves as fiscal agent for various agencies, boards and commissions; however, the County is not financially accountable for them. Therefore, the operations of these entities will be limited to reflecting only the changes in their assets and liabilities in the agency funds of the County. Note 1 to the financial statements provides a complete discussion of the reporting entity.

ECONOMIC CONDITIONS AND OUTLOOK

Ross County is located in the south-central portion of the state, approximately 40 miles south of Columbus and 90 miles east of Cincinnati. Connected to major Interstate Highways 70, 71, and 75 via U.S. Routes 23, 35, and 50, Ross County is strategically located for both commercial and industrial development.

Adena Regional Medical Center, a private non-profit health care corporation, is the County's largest employer employing 2,300 people. The County's largest industrial employer is P. H. Glatfelter Co. that employs 1,317 people. Other major employers in Ross County and the number of people employed include the Veteran's Affairs Medical Center (1,402), Kenworth Truck Company, (1,074), and two state prisons that employ 1,095 people combined.

Agriculture remains a large contributor to the Ross County economy. According to the latest statistics available from the Ohio Department of Agriculture, over \$47 million of agricultural products are produced in the County annually. There are an estimated 930 farms containing approximately 241,000 acres of land.

Ross County has experienced steady growth in population. The 2008 population, as estimated by the Federal Bureau of the Census, stood at 76,073 people, an increase of 2,728 people or about 3.7% from the 2000 Decennial Census count.

Ross County's average unemployment rate stood at 8.0 % in 2008, which was up from the 6.9% reported for the previous year and reflects the general trend in the national economy.

The retail market in Ross County remained relatively steady in 2008 as evidenced by the County's sales tax revenues. The total 2008 County sales tax revenue was \$10,999,023, down \$222,059 or 2.0% from the 2007 sales tax revenue of \$11,221,082 which was a record year for the County. 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 Prospect 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 4.25% hotel/motel tax for 2008, which funds the Ross County and Chillicothe Convention and Visitors Bureau (3%) and the Ross County Convention Facilities Authority (1.25%), totaled \$269,638. This was a decrease of 2.76% from the previous year's total of \$277,287. It is expected that the tourism industry will grow in the future, due to the efforts of community leaders to promote the area.

Heading into 2009, Ross County officials are cautiously optimistic about the prospects of long-term economic growth within the County even though the downturn in the national economy is having an impact now. Having identified economic development as the number one priority of the County, the Board of County Commissioners contributed funds to an Office of Economic Development, along with the City of Chillicothe, the Ross County Community Improvement Corporation (CIC) and the Chillicothe and Ross County Chamber of Commerce, to promote economic development in Ross County. In addition, the Ohio Department of Development leases 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. The County Commissioners have also created four Jobs & Enterprise Zones in the County offering tax incentives and other benefits to new or expanding businesses located in these zones, as permitted by Ohio law.

The County continues to work with the CIC, the City of Chillicothe and other economic development officials to develop the Gateway Interchange Industrial Park. This Industrial Park is strategically located at the intersection of U.S. Route 35 and State Route 104. A large portion of the Industrial Park has been designed as a Subzone of the Rickenbacker Port Authority Foreign Trade Zone. The development of this industrial park is seen as another positive step in the community's efforts to attract new industrial employers to the County and is being actively marketed by economic development officials. The most recent addition is the Fed Ex Ground building, a \$3.1 million distribution facility that added 25 new jobs to the area. Recently, the Ross County Community Improvement Corporation obtained a \$500,000 grant from the State of Ohio, a \$500,000 low interest loan from the State of Ohio, and a \$245,000 private bank loan; as well as committed a \$250,000 equity contribution in the form of land and site improvements to construct a spec building in the industrial park. This spec building was completed in 2008.

Planning for the future, officials are now working to develop a major commerce park north of Chillicothe at the intersection of State Route 207 and U.S. Route 23 connector that opened in the fall of 2006. The County received two federal grants to run water to this site and the City of Chillicothe is developing designs for the provision of sewer services to this area. This planned commerce park includes over 400 acres and should play a prominent role in the future economic development of the Ross County area.

RELEVANT FINANCIAL POLICIES

It is the County's policy to establish an annual budget which ensures that current year's expected resources are sufficient to fund current year's anticipated expenditures. Expenditures are set based upon available resources with the County Commissioners determining the level of funding for each department or office within the county government.

The County has an investment policy that is used to manage the investment of County funds. Any financial institution that holds County funds must agree to the requirements of this policy. This policy details the objective and allowable rules for the safekeeping of County funds.

The County's capital asset policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the financial statements.

The County also has a Policy and Procedures Manual that is used to assist all County departments in the day-to-day procedures and practices of the County.

MAJOR INITIATIVES AND DEPARTMENTAL ACCOMPLISHMENTS

In 2008, Ross County completed a ten-year capital improvements plan for the Ross County Airport. This plan outlines \$2.2 million of improvements to be undertaken over the next ten years. The County's contribution of the total project cost is only \$110,290 or 5 percent of the overall improvement costs. The balance of these improvements will be funded through a series of grants through the Federal Aviation Administration. This plan includes the construction of an additional taxiway, rehabilitation of the existing taxiway, and improvement of lighting for both the runway and taxiways. The County views this project as a vital economic tool to keep and attract businesses to the area. Improvements will also enhance the safety of the airport and make it even more attractive for business and general aviation travel in the future.

With the increased economic stress on County homeowners due to climbing unemployment and the general downturn in the economy, several County officials were instrumental in forming the Ross County Save Our Homes Task Force. In addition to County officials, this group includes several social service agencies, businesses, and other concerned citizens working together to provide resources and assistance to local residences at risk of losing their homes. A local information hotline has been established. Informational flyers have been distributed through local utility companies and a mediation resource has been established to allow homeowners and financial institutions to work cooperatively to restructure mortgages to keep people in their homes.

In 2008, the County also refinanced two outstanding bond issues to achieve significant interest savings. The County's 1997 building bonds in the amount of \$1,665,000 and the County's 1998 building bonds in the amount of \$1,505,000 were refinanced at lower interest rates yielding a saving in debt service costs of \$138,211. With this refinancing, the County also issued \$3,135,000 in new bonds to refund various purpose one year bond anticipation notes outstanding to take advantage of very favorable long term interest rates.

The County was very pleased that its A-1 bond rating from Moody's investor's service was reaffirmed as part of the bond issuance process.

FOR THE FUTURE

The County has received confirmation from the State that the widening of St. Rt. 104 to five lanes from the U.S. Rt. 35 exit and extending to the new St. Rt. 207 connector will begin this summer. The County has secured nearly \$11.7 million of federal and state funding to complete this widening. The County developed the plans in-house at an estimated cost of \$1.6 million as the County's contribution. This widening has been identified as a priority for the County for several years to relieve traffic congestion, which is increasing with the recent completion of the St. Rt. 207 connector. This improvement will also enhance the County's economic development efforts by improving access to the Gateway Interchange Industrial Park.

The County is also updating its aerial and oblique photography with a contract through Pictometry International for a total cost of \$84,200. This updated photography replaces three year old photography and will be used by the County in a variety of ways. Detailed maps with current photography are extremely important for our public safety forces. Economic development site selectors and other real estate professionals need good geographic information and photography when considering development projects within the area. This information is also used to update the County's real property tax records regarding new construction and demolition.

Searching for ways to better use available technology to improve service and reduce costs, the County Auditor, in cooperation with the County Auditors' Association of Ohio (CAAO), has secured a state grant to determine the feasibility of the development of a joint Ohio county financial and payroll software package that could be shared and maintained by multiple counties. A consultant has been selected to conduct this study and a report is expected to be completed by this fall. A decision regarding the feasibility of such a joint system should be made by the CAAO by the end of this year.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ross County, Ohio for its comprehensive annual financial report (CAFR) for the year ended December 31, 2007. 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 eighteen consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

The publication of this 2008 Comprehensive Annual Financial Report of Ross County demonstrates the continual commitment to professionalism of the Ross County Auditor's office. This report significantly increases the accountability of the management of the County to its taxpayers.

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

I also want to acknowledge and thank J.L. Uhrig and Associates, Inc. for their professional expertise and technical assistance in preparing this report. Finally, I would like to express my deep appreciation to all the members of my staff who contributed to this report, especially Mike Neal, Lucy Thomas, Jerry Uhrig, Jeanne Groves, and Rita Haubeil.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Neal". The signature is written in black ink and is positioned above the printed name and title.

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, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A handwritten signature in black ink, appearing to read "K. L. Post".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emery".

Executive Director

Ross County, Ohio
Elected Officials
As of December 31, 2008

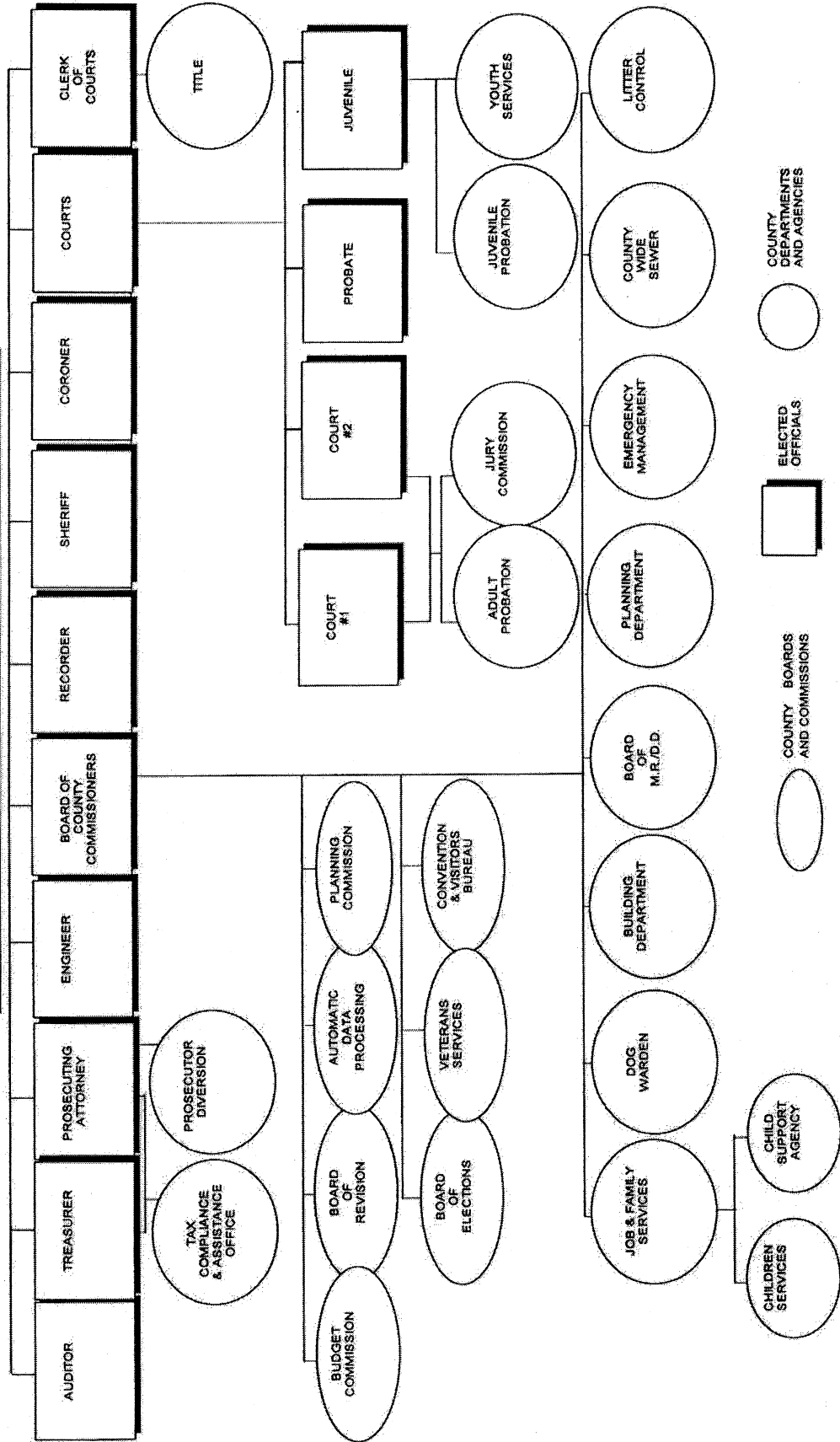
Elected Officials	Title	Term of Office
James M. Caldwell	County Commissioner	1/02/05 to 1/01/09
Frank X. Hirsch	County Commissioner	1/03/05 to 1/02/09
R. Douglas Corcoran	County Commissioner	1/01/07 to 12/31/10
Stephen A. Neal	County Auditor	3/12/07 to 3/13/11
Jerald A. Byers	County Treasurer	9/05/05 to 9/06/09
Michael M. Ater *	Prosecuting Attorney	1/03/05 to 1/05/09
Charles R. Ortman **	County Engineer	1/03/05 to 1/05/09
Kathy Dunn	County Recorder	1/03/05 to 1/05/09
John A. Gabis, MD	County Coroner	1/03/05 to 1/05/09
Ty D. Hinton	Clerk of Courts	1/03/05 to 1/05/09
Ronald L. Nichols	County Sheriff	1/03/05 to 1/05/09
Scott W. Nusbaum	Common Pleas Court Judge	1/01/07 to 12/31/12
William J. Corzine	Common Pleas Court Judge	2/09/05 to 2/08/11
Richard G. Ward	Probate/Juvenile Court Judge	2/09/03 to 2/07/09

* Michael M. Ater was appointed on January 1, 2007 to fill the unexpired term of Scott Nusbaum.

** Charles R. Ortman was appointed on July 1, 2007 to fill the unexpired term of Don Carnes.

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART

THE CITIZENS OF ROSS COUNTY



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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Ross County
2 North Paint Street
Chillicothe, Ohio 45601

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ross County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, Motor Vehicle Gas Tax, Correctional and Law Enforcement, and Board of Mental Retardation Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

88 E. Broad St. / Tenth Floor / Columbus, OH 43215-3506
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and 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 cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 15, 2009

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(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, 2008. 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 2008 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2008 by \$39,673,389.

The County's total net assets increased \$1,464,652 or 3.83% from 2007 to 2008.

Program revenues for governmental activities accounted for \$33,948,379 or 60.28% of total governmental activities revenue. General revenues for governmental activities accounted for \$22,373,169 or 39.72%, of total governmental activities revenue.

The County had \$54,824,099 in expenses related to governmental activities; \$33,948,379 of these expenses were offset by program specific charges for services, operating and capital grants and contributions. General revenues (primarily taxes) of \$22,373,169 were sufficient to provide for the remainder of these programs.

Among major funds, the General Fund had \$18,988,655 in revenues, \$11,939,888 in expenditures, and (\$7,710,835) in total other financing sources and uses. The fund balance in the General Fund decreased by \$662,068 from \$3,649,044 to \$2,986,976.

In 2008, the County's outstanding bonds reflect a net increase of \$2,340,000 or 25.15% to \$11,645,000. Bond anticipation notes and loans outstanding at year-end totaled \$2,110,915, a decrease of \$2,915,661 from the end of the prior year. Total debt outstanding decreased in 2008 by \$582,821 to \$13,858,827.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the 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. Nonmajor funds are presented separately from the major funds in total and in one column. For the County, the General Fund is the most significant of the major funds.

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

REPORTING THE COUNTY AS A WHOLE

Statement of Net Assets and the Statement of Activities

One of the most important questions asked about the finances of the County is “How did the County do financially during 2008?” The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. The accrual basis of accounting recognizes 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.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

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

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

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

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

the year-end balances available for spending. These funds are reported on the modified accrual accounting method that measures cash and all other financial assets that can be readily converted to cash.

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

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County'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 operation. 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 government-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.

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2008 compared to 2007:

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

Table 1
Net Assets

	Governmental		Business-Type		Total	
	Activities		Activities			
	2008	2007	2008	2007	2008	2007
<i>Assets:</i>						
Current and Other Assets	\$27,506,916	\$26,584,225	\$40,059	\$52,507	\$27,546,975	\$26,636,732
Capital Assets, Net	41,070,987	40,208,384	101,415	106,415	41,172,402	40,314,799
Total Assets	68,577,903	66,792,609	141,474	158,922	68,719,377	66,951,531
<i>Liabilities:</i>						
Current and Other Liabilities	13,061,110	15,365,210	16,823	1,474	13,077,933	15,366,684
Long-Term Liabilities	15,968,055	13,376,110	0	0	15,968,055	13,376,110
Total Liabilities	29,029,165	28,741,320	16,823	1,474	29,045,988	28,742,794
<i>Net Assets:</i>						
Invested in Capital Assets,						
Net of Related Debt	28,280,507	28,050,320	101,415	106,415	28,381,922	28,156,735
Restricted	10,932,310	10,104,210	0	0	10,932,310	10,104,210
Unrestricted	335,921	(103,241)	23,236	51,033	359,157	(52,208)
Total Net Assets	\$39,548,738	\$38,051,289	\$124,651	\$157,448	\$39,673,389	\$38,208,737

Current assets increased due to an increase in property taxes receivable that resulted from the County's decision to assess the 1.1 mills of property tax that had been rolled back in past years.

Capital assets increased as a result of new acquisitions and improvements made to existing capital assets that exceeded current depreciation and disposals during 2008.

Current liabilities decreased significantly due to the conversion of several short-term note obligations to a long-term bond obligation during 2008.

Long-term liabilities increased significantly due to the issuance of a long-term bond obligation to retire several short-term note obligations during 2008.

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 \$39,673,389. By far, the largest portion of the County's net assets (71.54%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net assets represents resources that are subject to restrictions on how they can be used. These resources accounted for 27.56% of total net assets. The remaining balance represents unrestricted net assets and may be used to meet the County's ongoing obligation to citizens and creditors. Total net assets increased in 2008 by \$1,464,652. As of December 31, 2008, the County is able to report positive net assets of \$39,548,738 for governmental type activities. For business type activities, positive net assets of \$124,651 are reported.

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

Table 2 shows the changes in net assets for the year 2008. Revenue and expense comparisons to 2007 are presented to provide a comparative analysis of government-wide data with the prior year.

Table 2
Changes in Net Assets

	Governmental		Business-Type		Total	
	Activities		Activities			
	2008	2007	2008	2007	2008	2007
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$7,791,605	\$7,455,382	\$53,499	\$50,825	\$7,845,104	\$7,506,207
Operating Grants and Contributions	24,382,925	25,305,168	0	0	24,382,925	25,305,168
Capital Grants and Contributions	1,773,849	1,098,434	0	0	1,773,849	1,098,434
Total Program Revenues	33,948,379	33,858,984	53,499	50,825	34,001,878	33,909,809
<i>General Revenues:</i>						
Property Taxes	8,234,150	8,024,398	0	0	8,234,150	8,024,398
Sales Tax	10,999,023	11,221,082	0	0	10,999,023	11,221,082
Grants and Entitlements	1,396,402	1,934,303	0	0	1,396,402	1,934,303
Investment Earnings	624,595	838,378	0	0	624,595	838,378
Miscellaneous	1,118,999	2,191,373	1,996	4,573	1,120,995	2,195,946
Total General Revenues	22,373,169	24,209,534	1,996	4,573	22,375,165	24,214,107
Total Revenues	56,321,548	58,068,518	55,495	55,398	56,377,043	58,123,916
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	6,219,012	6,388,693	0	0	6,219,012	6,388,693
Judicial	4,063,096	3,602,469	0	0	4,063,096	3,602,469
Public Safety	11,381,124	10,626,470	0	0	11,381,124	10,626,470
Public Works	6,143,054	7,102,563	0	0	6,143,054	7,102,563
Health	633,843	618,517	0	0	633,843	618,517
Human Services	24,751,610	25,885,394	0	0	24,751,610	25,885,394
Economic Development and Assistance	884,524	827,859	0	0	884,524	827,859
Interest and Fiscal Charges	747,836	737,698	0	0	747,836	737,698
County Wide Sewer	0	0	88,292	62,209	88,292	62,209
Total Expenses	54,824,099	55,789,663	88,292	62,209	54,912,391	55,851,872
Change in Net Assets	1,497,449	2,278,855	(32,797)	(6,811)	1,464,652	2,272,044
Net Assets - January 1	38,051,289	35,772,434	157,448	164,259	38,208,737	35,936,693
Net Assets - December 31	\$39,548,738	\$38,051,289	\$124,651	\$157,448	\$39,673,389	\$38,208,737

Governmental Activities

The most significant program expenses for the County are Human Services, Public Safety, Legislative and Executive, and Public Works. These programs account for 88.45% of the total governmental activities. Human Services, which accounts for 45.15% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by Job and Family Services, Board of Mental Retardation, Child Support Enforcement Agency and Children Services. Public Safety, which represents 20.76% of the total, represents costs mainly associated with the operation of the Sheriff's Department and County Correctional Facility. Legislative and Executive expenses, which is

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
(Unaudited)

11.34% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor and Recorder. Public Works, which accounts for 11.20% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges.

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 the Board of Mental Retardation are primarily supported by both voted property tax levies and federal and state monies. The operation of the Sheriff's Department and County Correctional Facility is funded through transfers from the General Fund and charges for services generated through per diem charges to house prisoners from other jurisdictions. The most significant funding sources for the County Engineer are motor vehicle license fees and gasoline taxes.

The net assets for the governmental activities increased \$1,497,449 or 3.94%. Last year, net assets increased \$2,278,855 or 6.37%. Total revenues decreased \$1,746,970 or 3.01% over last year and expenses decreased \$965,564 or 1.73% over last year.

The major factor in the change in revenues is due to a significant decrease in general revenues relating to miscellaneous revenues whereby the County recognized revenue from a \$1,145,000 economic development loan receivable last year. This decrease was compounded by a total decrease from last year in sales taxes, grants and entitlements, and investment earnings of \$973,743. Property taxes recognized the only increase in general revenues over last year at \$209,752.

Program revenues were of little help in minimizing the effect of an overall decrease in general revenues. Charges for services and capital grants both reported an increase, however, the combined effect of that total increase of \$1,011,638 was reduced by a decrease in operating grants of \$922,243.

Total expenses decreased by \$965,564 or 1.73%. Human Services expenses decreased \$1,133,784 or 4.38% due primarily to decreased operational activity in the Job and Family Services and Board of Mental Retardation Departments. Public Works decreased \$959,509 or 13.51% due primarily to the completion of projects for the Ross County Convention Facilities Authority in 2007 that had very little activity in 2008. The overall decrease in the previously mentioned program service areas were reduced somewhat by an increase in Public Safety expenses, which reflects an increase of \$754,654 or 7.10% that is attributed mainly to increased operational activity in the Adult Probation, Juvenile Probation, Detention Home Departments, and an upgrade of wireless equipment for the emergency 911 service.

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.

Ross County, Ohio
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Table 3
Governmental Activities

	Total Cost of Services	Total Cost of Services	Net Cost of Services	Net Cost of Services
	2008	2007	2008	2007
<i>General Government:</i>				
Legislative and Executive	\$6,219,012	\$6,388,693	\$2,921,219	\$3,435,404
Judicial	4,063,096	3,602,469	2,488,938	2,585,279
Public Safety	11,381,124	10,626,470	8,557,785	8,005,065
Public Works	6,143,054	7,102,563	(1,202,966)	713,139
Health	633,843	618,517	633,843	618,517
Human Services	24,751,610	25,885,394	6,148,369	5,921,259
Economic Development and Assistance	884,524	827,859	580,696	(85,682)
Interest and Fiscal Charges	747,836	737,698	747,836	737,698
Total Expenses	\$54,824,099	\$55,789,663	\$20,875,720	\$21,930,679

It should be noted that 61.92% of the cost of services for governmental activities are derived from program revenues including charges for services, operating grants, and capital grants and other contributions.

For Public Safety, the \$8,557,785 in net cost of services primarily indicates the General Fund support provided for the operation of the County Correctional Facility and Sheriff's Department. To help reduce the financial burden on the General Fund and increase program revenues, the County actively pursues contracts for the housing of prisoners from other jurisdictions. During 2008, the County earned \$1,400,045 in revenue for housing prisoners.

The \$6,148,369 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 2008, the net cost of providing these Human Services was 29.45% of the total net cost of all governmental activities.

Business-Type Activities

Program revenues did not cover the costs of operation for the County's business-type activities as net assets decreased by \$32,797 or 20.83% due to a significant increase in expenses in 2008.

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing financing requirements. Unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$10,385,315 (93.38% is unreserved), an increase of \$2,667,005 or 34.55% from the

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previous year. The funds that contributed to this increase the most were the Job and Family Services Fund, Board of Mental Retardation Fund, and nonmajor capital project - Courthouse Improvements, County Correctional Facilities, and Road and Bridge Improvement Funds.

The General Fund is the primary operating fund of the County. At the end of 2008, the total fund balance in the General Fund was \$2,986,976 of which \$2,687,406 was unreserved. During the year, revenues exceeded expenditures by \$7,048,767. However, operating transfers of \$7,801,386 were made to various other funds primarily for the retirement of debt and for the subsidization of the Sheriff's Department, thereby causing a decrease in the fund balance of \$662,068 or 18.14%. The General Fund balance at year-end equaled 15.73% of the total 2008 General Fund revenue.

For the other major funds of the County, the Job and Family Services fund balance increased \$205,385 due to the fact that the decrease in expenditures related to its programs was greater than the decrease in state and federal funding levels. The Motor Vehicle Gas Tax fund balance increased \$48,314 due to a slight increase in state funding levels used to support its programs. The Correctional and Law Enforcement fund balance increased \$299,519 due to a decrease in expenditure activity and a slight increase in the subsidization from the General Fund in the current year. The Board of Mental Retardation fund balance increased \$711,819 due primarily to a decrease in expenditure activity related to its programs.

Proprietary Funds

The County's only enterprise fund is the County Wide Sewer Fund. The County provides sewer services to approximately one hundred and fifty customers in the Union Heights Subdivision. This fund provides the same information found in the government-wide financial statements but in more detail. Net assets of the Enterprise Fund at year-end were \$124,651, of which \$23,236 was unrestricted.

Budgetary Highlights – General Fund

By state statute, the County Commissioners adopt 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.

The final budgeted revenues and other financing sources were \$19,017,246 representing a decrease of \$1,051,000 from the original budgeted estimate of \$20,068,246. The final budget reflected a 5.24% decrease from the original budgeted amount. Actual revenues and other financing sources were \$398,377 or 2.09% more than the final budgeted amount.

During 2008, numerous revisions were made to the original budget of appropriations adopted by the County Commissioners. The most significant revision in appropriations occurred in the public safety function where estimates increased by \$134,857.

The final budgeted expenditures and other financing uses were \$20,511,609 representing an increase of \$110,879 or .54% from the original budgeted estimate of \$20,400,730. Actual expenditures and other financing uses were more than the final budgeted amount by \$229,935 or 1.12% due to the fact that monies were advanced out to other funds.

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The combined effect of all these factors allowed the County's actual fund balance in the General Fund at December 31, 2008 to be \$168,442 better than the final projections.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2008, amounts to \$28,381,922 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2008, road and bridge improvements totaling \$3,052,703 were made throughout the County, bringing the infrastructure investment of the County to a total of \$35,560,844. Note 8 provides additional information about the County's capital asset activity during the 2008 fiscal year.

Long-Term Debt - At December 31, 2008, the County had total bonds outstanding of \$11,645,000 and total bond anticipation notes outstanding of \$1,452,000. The County's long-term bonds reflect a net increase of \$2,340,000 during 2008 due to the conversion of bond anticipation notes to general obligation bonds. Similarly, the County's bond anticipation notes decreased by \$2,800,500 due to the conversion of bond anticipation notes to general obligation bonds. Of the County's \$1,452,000 in bond anticipation notes, \$1,375,000 is considered to be long-term debt.

Moody's Investors Service, Inc. assigned a rating of "A1" to the general obligation bonds issued by the County in 2008.

The County's long-term obligations include general obligation bonds, special tax revenue bonds, bond anticipation notes, loans, compensated absences and capital lease obligations. Additional information about the County's notes, bonds and other long-term obligations can be found in Note 9 and Note 10 of this report.

Economic Factors

Ross County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. There is also a large concentration of governmental employers in the County that adds to the diversity of the local economy. Ross County serves much of south-central Ohio as a hub for retail, medical and other services.

With the State of Ohio's elimination of the tangible personal property tax for businesses in 2009, the County's tangible personal property tax base decreased by \$31,174,070 or 48.18% from 2007 to 2008. However, the State is currently reimbursing counties for tax losses due to the elimination of the tangible personal property tax and these reimbursements are reflected as a part of intergovernmental revenue in the County's financial statements.

Receipts from the County's 1.5% sales tax, the largest revenue source for the County's General Fund, is down slightly. Sales tax collections for the first four months of 2009 are down 0.55% from the same period last year. This decrease is much less than expected and tends to indicate consumer spending in the County is stabilizing.

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The recent drop in interest rates is having a significant impact on the County's revenues for this year. Total investment earnings in 2009 are expected to be about \$155,000 or 75.18% less than the \$624,595 earned in 2008. The County did factor this expected decrease into the current year's budget.

The current unemployment rate in 2009 is 12.1%, up from 7.5% this same time last year. This equates to an additional 1,500 people in Ross County that are unemployed now over the 2,600 unemployed at the same time last year. Ross County's rate is somewhat higher than the current state and national unemployment rates of 10.1% and 9.0%, respectively.

With regard to Ross County's major industrial employers, Glatfelter Company underwent a major cost reduction program in 2008 at its local paper mill which resulted in a loss of 153 jobs or 10.41 % of their 1,470 workforce, but strengthened the company financially to better compete in the global market in the future. Kenworth Truck Company, a division of PACCAR, Inc., shrank by 67 employees or 5.87% in 2008 and has reduced work hours for its remaining workforce until orders increase. NewPage, which employed about 160 people, ceased operations in the County in 2008 due to company restructuring.

Finally, on a positive note, the health care industry is thriving in Ross County. Adena Regional Medical Center is currently undergoing over \$60 million in new construction and hired 52 more health care employees in 2008. In addition, the local VA Medical Center is investing over \$28 million in renovations. The demand for health care workers in the County is expected to continue to increase in the future.

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 County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Stephen A. Neal, Ross County Auditor, 2 N. Paint Street, Suite G, Chillicothe, Ohio 45601 or call (740) 702-3080.

Ross County, Ohio
Statement of Net Assets
December 31, 2008

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$8,079,887	\$31,273	\$8,111,160
Cash and Cash Equivalents In Segregated Accounts	245,196	0	245,196
Cash and Cash Equivalents with Fiscal Agents	30,830	0	30,830
Accounts Receivable	261,058	8,786	269,844
Accrued Interest Receivable	39,271	0	39,271
Intergovernmental Receivable	5,381,664	0	5,381,664
Property Taxes Receivable	9,590,059	0	9,590,059
Sales Taxes Receivable	1,754,506	0	1,754,506
Loans Receivable	1,148,084	0	1,148,084
Materials and Supplies Inventory	719,694	0	719,694
Prepaid Items	124,692	0	124,692
Deferred Charges	131,975	0	131,975
Nondepreciable Capital Assets	3,851,827	14,434	3,866,261
Depreciable Capital Assets, Net	37,219,160	86,981	37,306,141
<i>Total Assets</i>	<u>68,577,903</u>	<u>141,474</u>	<u>68,719,377</u>
Liabilities			
Accounts Payable	541,611	623	542,234
Accrued Wages Payable	559,689	0	559,689
Contracts Payable	670,808	1,200	672,008
Intergovernmental Payable	1,942,972	0	1,942,972
Matured Compensated Absences Payable	34,256	0	34,256
Accrued Interest Payable	119,248	0	119,248
Claims Payable	732,625	0	732,625
Judgments Payable	0	15,000	15,000
Unearned Revenue	8,382,901	0	8,382,901
Notes Payable	77,000	0	77,000
<i>Long-Term Liabilities:</i>			
Due Within One Year	2,098,987	0	2,098,987
Due in More Than One Year	13,869,068	0	13,869,068
<i>Total Liabilities</i>	<u>29,029,165</u>	<u>16,823</u>	<u>29,045,988</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	28,280,507	101,415	28,381,922
<i>Restricted for:</i>			
Highway/Street Maintenance and Repair	3,068,592	0	3,068,592
Mental Retardation Services	2,580,412	0	2,580,412
Legislative and Executive	571,229	0	571,229
Judicial	462,348	0	462,348
Public Safety	514,003	0	514,003
Public Works	49,927	0	49,927
Human Services	1,710,106	0	1,710,106
Economic Development	1,413,320	0	1,413,320
Capital Projects	382,019	0	382,019
Debt Service	180,354	0	180,354
Unrestricted	335,921	23,236	359,157
<i>Total Net Assets</i>	<u>\$39,548,738</u>	<u>\$124,651</u>	<u>\$39,673,389</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Activities
For the Year Ended December 31, 2008

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$6,219,012	\$3,148,672	\$149,121	\$0
Judicial	4,063,096	721,347	852,811	0
Public Safety	11,381,124	2,282,713	540,626	0
Public Works	6,143,054	848,956	4,723,215	1,773,849
Health	633,843	0	0	0
Human Services	24,751,610	789,917	17,813,324	0
Economic Development and Assistance	884,524	0	303,828	0
Interest and Fiscal Charges	747,836	0	0	0
<i>Total Governmental Activities</i>	<u>54,824,099</u>	<u>7,791,605</u>	<u>24,382,925</u>	<u>1,773,849</u>
Business-Type Activities				
County Wide Sewer	88,292	53,499	0	0
<i>Total Business-Type Activities</i>	<u>88,292</u>	<u>53,499</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$54,912,391</u>	<u>\$7,845,104</u>	<u>\$24,382,925</u>	<u>\$1,773,849</u>

General Revenues:

Property Taxes Levied for:

Children Services
Board of Mental Retardation
Senior Citizens
General Fund

Sales Tax for:

General Fund

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

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

Net Assets at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue
and Changes in Net Assets
Primary Government

Governmental Activities	Business-Type Activities	Total
(\$2,921,219)	\$0	(\$2,921,219)
(2,488,938)	0	(2,488,938)
(8,557,785)	0	(8,557,785)
1,202,966	0	1,202,966
(633,843)	0	(633,843)
(6,148,369)	0	(6,148,369)
(580,696)	0	(580,696)
(747,836)	0	(747,836)
<u>(20,875,720)</u>	<u>0</u>	<u>(20,875,720)</u>
<u>0</u>	<u>(34,793)</u>	<u>(34,793)</u>
<u>0</u>	<u>(34,793)</u>	<u>(34,793)</u>
<u>(20,875,720)</u>	<u>(34,793)</u>	<u>(20,910,513)</u>
902,310	0	902,310
4,603,716	0	4,603,716
477,140	0	477,140
2,250,984	0	2,250,984
10,999,023	0	10,999,023
1,396,402	0	1,396,402
624,595	0	624,595
1,118,999	1,996	1,120,995
<u>22,373,169</u>	<u>1,996</u>	<u>22,375,165</u>
1,497,449	(32,797)	1,464,652
<u>38,051,289</u>	<u>157,448</u>	<u>38,208,737</u>
<u>\$39,548,738</u>	<u>\$124,651</u>	<u>\$39,673,389</u>

Ross County, Ohio

Balance Sheet

Governmental Funds

December 31, 2008

	General	Job and Family Services	Motor Vehicle Gas Tax	Correctional and Law Enforcement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$639,206	\$346,687	\$844,494	\$193,540
Cash and Cash Equivalents In Segregated Accounts	1,001	0	0	32,005
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Accounts Receivable	144,578	0	0	112,699
Accrued Interest Receivable	0	0	0	0
Intergovernmental Receivable	1,019,187	486,220	2,123,564	26,185
Interfund Receivable	451,096	800,875	0	7,550
Property Taxes Receivable	3,366,246	0	0	0
Sales Taxes Receivable	1,754,506	0	0	0
Loans Receivable	0	0	0	0
Materials and Supplies Inventory	81,882	46,596	509,211	47,645
Prepaid Items	124,692	0	0	0
<i>Total Assets</i>	<u>\$7,582,394</u>	<u>\$1,680,378</u>	<u>\$3,477,269</u>	<u>\$419,624</u>
Liabilities				
Accounts Payable	\$180,707	\$36,012	\$62,744	\$94,011
Accrued Wages Payable	138,214	147,887	37,095	103,476
Contracts Payable	9,564	211,307	40,559	13,987
Intergovernmental Payable	389,223	768,635	91,383	269,585
Matured Compensated Absences Payable	10,582	1,581	0	22,093
Interfund Payable	0	45,878	0	0
Deferred Revenue	920,457	0	1,411,620	0
Unearned Revenue	2,946,671	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>4,595,418</u>	<u>1,211,300</u>	<u>1,643,401</u>	<u>503,152</u>
Fund Balances				
Reserved for Encumbrances	174,878	5,487	94,302	34,428
Reserved for Prepays	124,692	0	0	0
Reserved for Loans	0	0	0	0
<i>Unreserved:</i>				
<i>Undesignated, Reported in:</i>				
General Fund	2,687,406	0	0	0
Special Revenue Funds	0	463,591	1,739,566	(117,956)
Debt Service Fund	0	0	0	0
Capital Projects Funds	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>2,986,976</u>	<u>469,078</u>	<u>1,833,868</u>	<u>(83,528)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,582,394</u>	<u>\$1,680,378</u>	<u>\$3,477,269</u>	<u>\$419,624</u>

See accompanying notes to the basic financial statements.

Board of Mental Retardation	Other Governmental Funds	Total Governmental Funds
\$2,531,875	\$3,486,098	\$8,041,900
0	212,190	245,196
0	30,830	30,830
0	3,781	261,058
39,271	0	39,271
308,303	1,418,205	5,381,664
0	0	1,259,521
4,788,867	1,434,946	9,590,059
0	0	1,754,506
0	1,148,084	1,148,084
17,813	16,547	719,694
0	0	124,692
<u>\$7,686,129</u>	<u>\$7,750,681</u>	<u>\$28,596,475</u>
57,513	\$110,624	\$541,611
87,808	45,209	559,689
236,506	158,885	670,808
307,881	116,265	1,942,972
0	0	34,256
26,391	1,037,252	1,109,521
644,000	1,916,325	4,892,402
4,183,068	1,253,162	8,382,901
0	77,000	77,000
<u>5,543,167</u>	<u>4,714,722</u>	<u>18,211,160</u>
93,842	145,961	548,898
0	0	124,692
0	13,488	13,488
0	0	2,687,406
2,049,120	2,862,786	6,997,107
0	167,627	167,627
0	(153,903)	(153,903)
<u>2,142,962</u>	<u>3,035,959</u>	<u>10,385,315</u>
<u>\$7,686,129</u>	<u>\$7,750,681</u>	<u>\$28,596,475</u>

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Ross County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2008*

Total Governmental Funds Balances		\$10,385,315
<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.		41,070,987
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	672,987	
Intergovernmental Revenue	3,089,415	
Proceeds of Loans	1,130,000	
Total		4,892,402
Unamortized issuance costs represent deferred charges which do not provide current financial resources and are therefore not reported in the funds.		131,975
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.		(844,638)
Long-term liabilities, including bonds payable, notes payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
Bonds Payable	(11,645,000)	
Loans Payable	(658,915)	
Notes Payable	(1,375,000)	
Premium on Bonds Issued	(13,205)	
Accrued Interest Payable	(119,248)	
Capital Leases Payable	(89,707)	
Compensated Absences Payable	(2,186,228)	
Total		(16,087,303)
<i>Net Assets of Governmental Activities</i>		\$39,548,738

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, 2008

	General	Job and Family Services	Motor Vehicle Gas Tax	Correctional and Law Enforcement
Revenues				
Property Taxes	\$2,167,981	\$0	\$0	\$0
Sales Tax	10,999,023	0	0	0
Intergovernmental	2,000,926	9,263,095	4,532,053	0
Interest	524,799	0	34,802	0
Licenses and Permits	290,444	0	0	0
Fines and Forfeitures	141,451	0	63,389	1,696
Charges for Services	1,947,084	376,891	671,166	1,400,045
Rent	657,203	0	0	0
Special Assessments	0	0	0	0
Other	259,744	73,114	163,199	154,616
<i>Total Revenues</i>	<u>18,988,655</u>	<u>9,713,100</u>	<u>5,464,609</u>	<u>1,556,357</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	5,069,933	0	0	0
Judicial	3,155,161	0	0	0
Public Safety	1,736,526	0	0	7,586,338
Public Works	381,774	0	5,319,723	0
Health	633,843	0	0	0
Human Services	575,871	9,806,923	0	0
Economic Development and Assistance	334,347	0	0	0
Capital Outlay	0	0	0	0
<i>Debt Service:</i>				
Principal Retirement	46,886	0	0	0
Interest and Fiscal Charges	5,547	0	0	0
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>11,939,888</u>	<u>9,806,923</u>	<u>5,319,723</u>	<u>7,586,338</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,048,767</u>	<u>(93,823)</u>	<u>144,886</u>	<u>(6,029,981)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	40,551	0	0	0
Issuance of Notes	0	0	0	0
Issuance of Current Refunding Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	50,000	299,208	0	6,350,000
Transfers Out	(7,801,386)	0	(96,572)	(20,500)
<i>Total Other Financing Sources (Uses)</i>	<u>(7,710,835)</u>	<u>299,208</u>	<u>(96,572)</u>	<u>6,329,500</u>
<i>Net Change in Fund Balances</i>	<u>(662,068)</u>	<u>205,385</u>	<u>48,314</u>	<u>299,519</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>3,649,044</u>	<u>263,693</u>	<u>1,785,554</u>	<u>(383,047)</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$2,986,976</u>	<u>\$469,078</u>	<u>\$1,833,868</u>	<u>(\$83,528)</u>

See accompanying notes to the basic financial statements.

Board of Mental Retardation	Other Governmental Funds	Total Governmental Funds
\$4,608,775	\$1,380,783	\$8,157,539
0	0	10,999,023
3,636,175	7,747,063	27,179,312
41,245	23,749	624,595
0	0	290,444
0	6,592	213,128
4,019	2,220,333	6,619,538
0	0	657,203
0	11,292	11,292
172,150	311,176	1,133,999
<u>8,462,364</u>	<u>11,700,988</u>	<u>55,886,073</u>
0	866,531	5,936,464
0	868,270	4,023,431
0	1,351,175	10,674,039
0	140,256	5,841,753
0	0	633,843
7,750,545	6,703,971	24,837,310
0	550,177	884,524
0	1,667,609	1,667,609
0	2,087,499	2,134,385
0	806,637	812,184
0	54,077	54,077
<u>7,750,545</u>	<u>15,096,202</u>	<u>57,499,619</u>
<u>711,819</u>	<u>(3,395,214)</u>	<u>(1,613,546)</u>
0	0	40,551
0	1,375,000	1,375,000
0	5,800,000	5,800,000
0	(2,935,000)	(2,935,000)
0	1,318,004	8,017,212
0	(98,754)	(8,017,212)
<u>0</u>	<u>5,459,250</u>	<u>4,280,551</u>
711,819	2,064,036	2,667,005
<u>1,431,143</u>	<u>971,923</u>	<u>7,718,310</u>
<u>\$2,142,962</u>	<u>\$3,035,959</u>	<u>\$10,385,315</u>

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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, 2008*

Net Change in Fund Balances - Total Governmental Funds		\$2,667,005
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period:		
Capital Outlay	4,656,823	
Depreciation	<u>(3,683,906)</u>	
Total		972,917
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.		
		(110,314)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues:		
Property Taxes	76,611	
Intergovernmental Revenue	373,864	
Loan Receivable	<u>(15,000)</u>	
Total		435,475
Repayment of bond and note principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.		
		5,069,385
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
		68,391
Bond issuance costs are reported as expenditures in the governmental funds when due, but in the Statement of Activities these costs are accrued as deferred charges.		
		49,208
Some expenses reported in the Statement of Activities do not require the use of the current financial resources and therefore are not reported as expenditures in governmental funds. These activities consist of:		
Compensated Absences	(466,266)	
Premium on Bonds Issued	825	
Loans Forgiven	<u>19,662</u>	
Total		(445,779)
Debt proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Assets. In the current period, proceeds were received for bonds and notes.		
		(7,175,000)
Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Assets are not reported as revenues in the Statement of Activities:		
Inception of Capital Leases		(40,551)
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>6,712</u>
<i>Change in Net Assets of Governmental Activities</i>		<u><u>\$1,497,449</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$2,042,802	\$2,042,802	\$2,041,683	(\$1,119)
Sales Tax	11,632,000	10,875,000	10,996,900	121,900
Intergovernmental	2,095,367	2,067,367	2,078,435	11,068
Interest	800,000	575,000	560,666	(14,334)
Licenses and Permits	229,950	320,950	290,444	(30,506)
Fines and Forfeitures	135,000	135,000	127,751	(7,249)
Charges for Services	2,026,801	1,904,801	1,908,136	3,335
Rent	580,000	580,000	611,940	31,940
Other	162,576	162,576	145,918	(16,658)
<i>Total Revenues</i>	<u>19,704,496</u>	<u>18,663,496</u>	<u>18,761,873</u>	<u>98,377</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
<i>Legislative and Executive</i>				
<i>County Commissioners</i>				
Personal Services	269,108	270,414	268,926	1,488
Materials and Supplies	5,900	5,162	3,629	1,533
Contractual Services	61,208	54,208	43,950	10,258
Capital Outlay	3,200	18,200	17,756	444
Other	156,343	90,494	70,355	20,139
Total County Commissioners	<u>495,759</u>	<u>438,478</u>	<u>404,616</u>	<u>33,862</u>
<i>County Auditor</i>				
Personal Services	527,715	522,641	497,976	24,665
Materials and Supplies	32,879	36,879	35,380	1,499
Contractual Services	4,000	4,000	3,480	520
Capital Outlay	10,237	16,237	11,235	5,002
Other	52,112	52,944	48,145	4,799
Total County Auditor	<u>626,943</u>	<u>632,701</u>	<u>596,216</u>	<u>36,485</u>
<i>County Treasurer</i>				
Personal Services	279,765	283,211	282,817	394
Materials and Supplies	25,364	25,364	21,614	3,750
Contractual Services	1,375	1,375	1,375	0
Capital Outlay	500	500	486	14
Other	19,481	19,456	17,702	1,754
Total County Treasurer	<u>326,485</u>	<u>329,906</u>	<u>323,994</u>	<u>5,912</u>
<i>Other Financial Administration</i>				
Contractual Services	25,000	37,400	35,872	1,528
Total Other Financial Administration	<u>25,000</u>	<u>37,400</u>	<u>35,872</u>	<u>1,528</u>

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
General Fund (Continued)
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Prosecuting Attorney				
Personal Services	634,940	637,924	637,306	618
Materials and Supplies	26,121	26,121	25,849	272
Allowances	32,380	32,852	32,852	0
Capital Outlay	3,207	16,707	16,585	122
Other	43,496	42,440	39,739	2,701
Total Prosecuting Attorney	740,144	756,044	752,331	3,713
Budget Commission				
Other	1,000	1,000	436	564
Total Budget Commission	1,000	1,000	436	564
Bureau of Inspection				
Contractual Services	76,105	66,105	64,307	1,798
Total Bureau of Inspection	76,105	66,105	64,307	1,798
Planning Commission				
Personal Services	297,373	312,796	312,189	607
Materials and Supplies	5,793	5,793	4,568	1,225
Contractual Services	32,972	42,972	39,807	3,165
Other	51,378	51,344	47,621	3,723
Total Planning Commission	387,516	412,905	404,185	8,720
Data Processing Board				
Personal Services	114,236	116,187	116,147	40
Materials and Supplies	13,664	13,664	11,833	1,831
Contractual Services	60,000	40,000	37,977	2,023
Capital Outlay	6,400	1,400	1,366	34
Other	8,283	7,622	6,351	1,271
Total Data Processing Board	202,583	178,873	173,674	5,199
Board of Elections				
Personal Services	433,367	540,996	536,175	4,821
Materials and Supplies	40,451	52,451	46,404	6,047
Contractual Services	144,280	220,953	203,244	17,709
Capital Outlay	5,000	9,327	9,327	0
Other	42,965	45,617	35,871	9,746
Total Board of Elections	666,063	869,344	831,021	38,323

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund (Continued)
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Buildings and Grounds				
Personal Services	512,822	513,657	513,524	133
Materials and Supplies	63,512	63,512	47,507	16,005
Contractual Services	68,687	118,460	111,970	6,490
Capital Outlay	126,576	52,576	50,128	2,448
Other	349,491	349,448	334,219	15,229
Total Buildings and Grounds	<u>1,121,088</u>	<u>1,097,653</u>	<u>1,057,348</u>	<u>40,305</u>
Recorder				
Personal Services	285,910	283,791	283,316	475
Materials and Supplies	9,011	7,011	5,149	1,862
Contractual Services	111,839	108,839	100,268	8,571
Capital Outlay	2,000	0	0	0
Other	18,312	17,789	16,579	1,210
Total Recorder	<u>427,072</u>	<u>417,430</u>	<u>405,312</u>	<u>12,118</u>
Ross County Service Center				
Materials and Supplies	10,400	10,400	9,797	603
Contractual Services	197,639	133,819	94,694	39,125
Other	147,360	126,360	116,241	10,119
Total Ross County Service Center	<u>355,399</u>	<u>270,579</u>	<u>220,732</u>	<u>49,847</u>
Taxes on Property				
Levies and Assessments - Taxes	8,000	8,408	8,383	25
Delinquent Tax Advertising	600	600	423	177
Auditor/Treasurer Fees	55,000	55,000	49,072	5,928
Total Taxes on Property	<u>63,600</u>	<u>64,008</u>	<u>57,878</u>	<u>6,130</u>
Total General Government - Legislative and Executive	<u>5,514,757</u>	<u>5,572,426</u>	<u>5,327,922</u>	<u>244,504</u>
Judicial				
Common Pleas Court - Other				
Personal Services	156,405	158,711	158,679	32
Public Defender	444,570	444,570	441,428	3,142
Attorney Fees	15,225	13,225	3,305	9,920
Juror Fees	40,000	60,000	57,965	2,035
Witness Fees	6,000	6,000	4,962	1,038
Contractual Services	15,000	15,000	10,903	4,097
Other	9,130	9,114	8,391	723
Total Common Pleas Court - Other	<u>686,330</u>	<u>706,620</u>	<u>685,633</u>	<u>20,987</u>

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund (Continued)
For the Year Ended December 31, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Court of Appeals				
Materials and Supplies	3,850	3,850	3,186	664
Capital Outlay	18,312	18,312	13,283	5,029
Other	56,003	56,003	53,680	2,323
Total Court of Appeals	78,165	78,165	70,149	8,016
Common Pleas Court #1				
Personal Services	208,510	210,674	208,923	1,751
Materials and Supplies	9,869	9,369	8,973	396
Contractual Services	11,327	10,307	6,714	3,593
Capital Outlay	2,000	2,000	0	2,000
Other	30,241	32,741	30,633	2,108
Total Common Pleas Court #1	261,947	265,091	255,243	9,848
Common Pleas Court #2				
Personal Services	186,830	188,272	186,321	1,951
Materials and Supplies	9,829	9,829	9,129	700
Contractual Services	9,302	6,522	5,638	884
Capital Outlay	2,000	2,000	1,436	564
Other	26,174	31,155	24,100	7,055
Total Common Pleas Court #2	234,135	237,778	226,624	11,154
Jury Commission				
Personal Services	10,401	10,456	9,178	1,278
Materials and Supplies	6,500	6,500	5,668	832
Other	1,197	1,196	858	338
Total Jury Commission	18,098	18,152	15,704	2,448
Juvenile Court				
Personal Services	647,189	650,328	649,054	1,274
Materials and Supplies	3,430	3,630	3,473	157
Contractual Services	1,000	1,000	1,000	0
Other	53,867	54,614	50,236	4,378
Total Juvenile Court	705,486	709,572	703,763	5,809
Probate Court				
Personal Services	380,921	388,919	388,826	93
Materials and Supplies	7,400	7,400	7,218	182
Contractual Services	4,300	5,170	5,170	0
Capital Outlay	1,700	2,130	2,128	2
Other	44,314	42,980	38,158	4,822
Total Probate Court	438,635	446,599	441,500	5,099

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund (Continued)
For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts				
Personal Services	427,132	451,362	448,573	2,789
Materials and Supplies	47,300	47,300	45,571	1,729
Contractual Services	16,000	10,500	10,078	422
Capital Outlay	1,000	2,500	2,069	431
Other	25,035	25,497	23,347	2,150
Total Clerk of Courts	516,467	537,159	529,638	7,521
Municipal Court				
County Share	146,000	131,890	129,422	2,468
Juror's Fees	5,000	5,000	4,110	890
Witness Fees	5,000	6,000	5,847	153
Criminal Prosecution	35,000	35,000	34,335	665
Indigent Defense	3,000	8,000	6,690	1,310
Total Municipal Court	194,000	185,890	180,404	5,486
Law Library				
Personal Services	3,454	3,475	3,475	0
Other	227	227	209	18
Total Law Library	3,681	3,702	3,684	18
Total General Government - Judicial	3,136,944	3,188,728	3,112,342	76,386
Public Safety				
Adult Probation				
Personal Services	228,773	231,176	224,633	6,543
Materials and Supplies	8,113	8,113	5,342	2,771
Contractual Services	2,000	2,000	1,757	243
Capital Outlay	17,646	17,646	11,080	6,566
Other	34,108	34,088	22,819	11,269
Total Adult Probation	290,640	293,023	265,631	27,392
Juvenile Probation				
Personal Services	420,957	425,835	425,782	53
Materials and Supplies	2,787	2,787	2,259	528
Contractual Services	83,990	163,100	163,100	0
Other	57,282	77,556	73,215	4,341
Total Juvenile Probation	565,016	669,278	664,356	4,922
Detention Home				
Other	406,061	441,061	441,061	0
Total Detention Home	406,061	441,061	441,061	0

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund (Continued)
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Coroner				
Personal Services	218,025	222,188	221,610	578
Materials and Supplies	1,596	953	953	0
Contractual Services	1,000	426	398	28
Capital Outlay	7,000	4,941	4,941	0
Other	95,817	87,674	86,604	1,070
Total Coroner	323,438	316,182	314,506	1,676
Sheriff				
Personal Services	79,821	80,298	79,867	431
Allowances	30,832	30,832	30,832	0
Other	5,225	5,216	4,803	413
Total Sheriff	115,878	116,346	115,502	844
Emergency Management				
Grants - Disaster Services	62,261	62,261	50,000	12,261
Total Emergency Management	62,261	62,261	50,000	12,261
Total Public Safety	1,763,294	1,898,151	1,851,056	47,095
Public Works				
Engineer				
Personal Services	151,123	154,276	153,108	1,168
Materials and Supplies	2,500	1,000	1,000	0
Construction - Sales Tax - Twp	149,500	149,500	149,500	0
Capital Outlay	12,100	12,100	11,875	225
Other	9,910	9,896	8,814	1,082
Total Engineer	325,133	326,772	324,297	2,475
Air Navigation Facilities				
Personal Services	28,554	28,716	27,167	1,549
Contractual Services	13,297	13,037	6,676	6,361
Capital Outlay	10,000	8,888	8,888	0
Other	19,236	19,493	19,327	166
Total Air Navigation Facilities	71,087	70,134	62,058	8,076
Total Public Works	396,220	396,906	386,355	10,551
Health				
Vital Statistics				
Registration Fees	2,000	2,000	1,608	392
Total Vital Statistics	2,000	2,000	1,608	392

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund (Continued)
For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Agriculture				
Soil and Water - Grants	162,068	162,068	162,068	0
Extension Grants	304,800	304,800	304,800	0
Agricultural Society - Grants	12,500	12,500	12,500	0
Fair/Debt	34,200	34,200	34,200	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	1,600	1,600	964	636
Total Agriculture	<u>518,468</u>	<u>518,468</u>	<u>517,832</u>	<u>636</u>
Other Health				
Crippled Children Aid	75,000	105,000	104,403	597
Grant - Sales Tax - Health Department	10,000	10,000	10,000	0
Total Other Health	<u>85,000</u>	<u>115,000</u>	<u>114,403</u>	<u>597</u>
Total Health	<u>605,468</u>	<u>635,468</u>	<u>633,843</u>	<u>1,625</u>
Human Services				
Veteran's Assistance				
Personal Services	110,681	107,522	107,115	407
Materials and Supplies	5,918	3,874	3,859	15
Contractual Services	2,200	1,107	1,107	0
Relief Allowances	238,337	218,337	216,912	1,425
Capital Outlay	3,150	4,114	4,114	0
Other	10,089	9,909	9,353	556
Total Veteran's Assistance	<u>370,375</u>	<u>344,863</u>	<u>342,460</u>	<u>2,403</u>
Veteran's Service				
Personal Services	171,899	175,369	175,156	213
Burials	22,397	19,363	19,363	0
Other	76,700	105,362	102,314	3,048
Total Veteran's Service	<u>270,996</u>	<u>300,094</u>	<u>296,833</u>	<u>3,261</u>
Total Human Services	<u>641,371</u>	<u>644,957</u>	<u>639,293</u>	<u>5,664</u>
Economic Development and Assistance				
Regional Planning				0
Grants - Other	402,000	364,600	334,347	30,253
Total Economic Development and Assistance	<u>402,000</u>	<u>364,600</u>	<u>334,347</u>	<u>30,253</u>
Total Expenditures	<u>12,460,054</u>	<u>12,701,236</u>	<u>12,285,158</u>	<u>416,078</u>
Excess of Revenues Over Expenditures	<u>7,244,442</u>	<u>5,962,260</u>	<u>6,476,715</u>	<u>514,455</u>

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
General Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Other Financing Sources (Uses)				
Advances In	278,750	278,750	603,750	325,000
Advances Out	0	0	(655,000)	(655,000)
Transfers In	85,000	75,000	50,000	(25,000)
Transfers Out	<u>(7,940,676)</u>	<u>(7,810,373)</u>	<u>(7,801,386)</u>	<u>8,987</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(7,576,926)</u>	<u>(7,456,623)</u>	<u>(7,802,636)</u>	<u>(346,013)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(332,484)	(1,494,363)	(1,325,921)	168,442
Fund Balance at Beginning of Year	1,088,061	1,088,061	1,088,061	0
Prior Year Encumbrances Appropriated	<u>432,393</u>	<u>432,393</u>	<u>432,393</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,187,970</u></u>	<u><u>\$26,091</u></u>	<u><u>\$194,533</u></u>	<u><u>\$168,442</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Job and Family Services Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$9,633,243	\$10,001,713	\$9,638,735	(\$362,978)
Charges for Services	442,900	442,900	551,934	109,034
Other	12,000	12,000	73,114	61,114
<i>Total Revenues</i>	<u>10,088,143</u>	<u>10,456,613</u>	<u>10,263,783</u>	<u>(192,830)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	6,799,511	6,628,806	6,533,006	95,800
Materials and Supplies	160,476	160,476	140,481	19,995
Contractual Services	2,924,837	3,287,807	3,174,736	113,071
Capital Outlay	41,550	8,550	5,157	3,393
Other	492,808	784,013	718,578	65,435
Total Human Services	<u>10,419,182</u>	<u>10,869,652</u>	<u>10,571,958</u>	<u>297,694</u>
<i>Total Expenditures</i>	<u>10,419,182</u>	<u>10,869,652</u>	<u>10,571,958</u>	<u>297,694</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(331,039)</u>	<u>(413,039)</u>	<u>(308,175)</u>	<u>104,864</u>
Other Financing Sources				
Transfers In	323,847	323,847	299,208	(24,639)
<i>Total Other Financing Sources</i>	<u>323,847</u>	<u>323,847</u>	<u>299,208</u>	<u>(24,639)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(7,192)</u>	<u>(89,192)</u>	<u>(8,967)</u>	<u>80,225</u>
Fund Balances at Beginning of Year	332,049	332,049	332,049	0
Prior Year Encumbrances Appropriated	7,192	7,192	7,192	0
Fund Balances at End of Year	<u>\$332,049</u>	<u>\$250,049</u>	<u>\$330,274</u>	<u>\$80,225</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Motor Vehicle Gas Tax Fund
For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$4,600,000	\$4,600,000	\$4,568,647	(\$31,353)
Interest	10,000	10,000	38,941	28,941
Fines and Forfeitures	15,000	15,000	61,263	46,263
Charges for Services	0	694,483	671,166	(23,317)
Other	0	0	163,199	163,199
<i>Total Revenues</i>	<u>4,625,000</u>	<u>5,319,483</u>	<u>5,503,216</u>	<u>183,733</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	1,909,421	1,894,879	1,764,374	130,505
Contractual Services	1,595,430	2,515,244	2,430,147	85,097
Materials and Supplies	793,061	1,187,366	1,138,573	48,793
Other	460,241	500,115	471,360	28,755
<i>Total Public Works</i>	<u>4,758,153</u>	<u>6,097,604</u>	<u>5,804,454</u>	<u>293,150</u>
<i>Total Expenditures</i>	<u>4,758,153</u>	<u>6,097,604</u>	<u>5,804,454</u>	<u>293,150</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(133,153)</u>	<u>(778,121)</u>	<u>(301,238)</u>	<u>476,883</u>
Other Financing Uses				
Transfers Out	(110,625)	(170,754)	(96,572)	74,182
<i>Total Other Financing Uses</i>	<u>(110,625)</u>	<u>(170,754)</u>	<u>(96,572)</u>	<u>74,182</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	<u>(243,778)</u>	<u>(948,875)</u>	<u>(397,810)</u>	<u>551,065</u>
Fund Balances at Beginning of Year	804,348	804,348	804,348	0
Prior Year Encumbrances Appropriated	<u>243,776</u>	<u>243,776</u>	<u>243,776</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$804,346</u></u>	<u><u>\$99,249</u></u>	<u><u>\$650,314</u></u>	<u><u>\$551,065</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Correctional and Law Enforcement Fund
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,394,300	\$1,490,301	\$1,420,255	(\$70,046)
Other	41,300	41,300	134,154	92,854
<i>Total Revenues</i>	<u>1,435,600</u>	<u>1,531,601</u>	<u>1,554,409</u>	<u>22,808</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	5,856,884	6,121,643	6,094,648	26,995
Materials and Supplies	342,900	439,519	438,876	643
Contractual Services	224,000	239,293	237,728	1,565
Capital Outlay	10,000	0	0	0
Other	889,000	975,438	964,933	10,505
Total Public Safety	<u>7,322,784</u>	<u>7,775,893</u>	<u>7,736,185</u>	<u>39,708</u>
<i>Total Expenditures</i>	<u>7,322,784</u>	<u>7,775,893</u>	<u>7,736,185</u>	<u>39,708</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,887,184)</u>	<u>(6,244,292)</u>	<u>(6,181,776)</u>	<u>62,516</u>
Other Financing Sources (Uses)				
Transfers In	6,100,000	6,350,000	6,350,000	0
Transfers Out	(25,500)	(35,500)	(20,500)	15,000
<i>Total Other Financing Sources (Uses)</i>	<u>6,074,500</u>	<u>6,314,500</u>	<u>6,329,500</u>	<u>15,000</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	187,316	70,208	147,724	77,516
Fund Balances at Beginning of Year	6,224	6,224	6,224	0
Prior Year Encumbrances Appropriated	<u>1,901</u>	<u>1,901</u>	<u>1,901</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$195,441</u></u>	<u><u>\$78,333</u></u>	<u><u>\$155,849</u></u>	<u><u>\$77,516</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Board of Mental Retardation Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,571,000	\$4,571,000	\$4,484,220	(\$86,780)
Intergovernmental	3,286,117	3,286,117	3,651,825	365,708
Interest	4,100	4,100	7,604	3,504
Charges for Services	8,100	8,100	4,019	(4,081)
Other	30,500	30,500	172,150	141,650
<i>Total Revenues</i>	7,899,817	7,899,817	8,319,818	420,001
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	4,085,000	4,250,000	4,199,042	50,958
Materials and Supplies	221,646	343,646	322,969	20,677
Contractual Services	3,639,237	3,437,237	2,844,796	592,441
Capital Outlay	130,000	130,000	36,331	93,669
Other	432,980	577,480	460,177	117,303
<i>Total Human Services</i>	8,508,863	8,738,363	7,863,315	875,048
<i>Total Expenditures</i>	8,508,863	8,738,363	7,863,315	875,048
<i>Excess of Revenues Over (Under) Expenditures</i>	(609,046)	(838,546)	456,503	1,295,049
Other Financing Uses				
Advances Out	0	(2,500)	(2,500)	0
<i>Total Other Financing Uses</i>	0	(2,500)	(2,500)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(609,046)	(841,046)	454,003	1,295,049
Fund Balances at Beginning of Year	1,682,976	1,682,976	1,682,976	0
Prior Year Encumbrances Appropriated	187,747	187,747	187,747	0
Fund Balances at End of Year	\$1,261,677	\$1,029,677	\$2,324,726	\$1,295,049

See accompanying notes to the basic financial statements.

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Ross County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2008

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash and Cash Equivalents	\$31,273	\$37,987
Accounts Receivable	8,786	0
<i>Total Current Assets</i>	<u>40,059</u>	<u>37,987</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	86,981	0
<i>Total Noncurrent Assets</i>	<u>101,415</u>	<u>0</u>
<i>Total Assets</i>	<u>141,474</u>	<u>37,987</u>
Liabilities		
<i>Current Liabilities:</i>		
Accounts Payable	623	0
Contracts Payable	1,200	0
Interfund Payable	0	150,000
Claims Payable	0	732,625
Judgments Payable	15,000	0
<i>Total Current Liabilities</i>	<u>16,823</u>	<u>882,625</u>
<i>Total Liabilities</i>	<u>16,823</u>	<u>882,625</u>
Net Assets		
Invested in Capital Assets	101,415	0
Unrestricted	23,236	(844,638)
<i>Total Net Assets</i>	<u>\$124,651</u>	<u>(\$844,638)</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, 2008*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Operating Revenues		
Charges for Services	\$53,499	\$6,160,228
Miscellaneous	1,996	0
<i>Total Operating Revenues</i>	<u>55,495</u>	<u>6,160,228</u>
Operating Expenses		
Refunds	0	3,818
Contractual Services	63,017	661,164
Claims	0	5,488,534
Judgments	15,000	0
Other	5,275	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>88,292</u>	<u>6,153,516</u>
<i>Operating Income (Loss)</i>	(32,797)	6,712
<i>Net Assets at Beginning of Year</i>	<u>157,448</u>	<u>(851,350)</u>
<i>Net Assets at End of Year</i>	<u>\$124,651</u>	<u>(\$844,638)</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	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	\$52,563	\$6,160,228
Other Cash Receipts	1,996	0
Cash Payments for Goods and Services	(62,668)	(658,429)
Cash Payments for Claims	0	(5,607,390)
Other Cash Payments	(5,275)	(3,818)
<i>Net Cash from Operating Activities</i>	<u>(13,384)</u>	<u>(109,409)</u>
Cash Flows from Noncapital Financing Activities		
Advances In	0	300,000
Advances Out	0	(425,000)
<i>Net Cash from Noncapital Financing Activities</i>	<u>0</u>	<u>(125,000)</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(13,384)	(234,409)
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>44,657</u>	<u>272,396</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$31,273</u></u>	<u><u>\$37,987</u></u>
Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities		
Operating Income (Loss)	(\$32,797)	\$6,712
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	(936)	2,846
<i>Increase (Decrease) in Liabilities:</i>		
Accounts Payable	413	(111)
Contracts Payable	(64)	0
Claims Payable	0	(118,856)
Judgment Payable	15,000	0
<i>Net Cash from Operating Activities</i>	<u><u>(\$13,384)</u></u>	<u><u>(\$109,409)</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2008

	Private Purpose Trust Funds	Agency Funds
Assets		
Equity in Pooled Cash and Cash Equivalents	\$318,002	\$8,041,974
Cash and Cash Equivalents in Segregated Accounts	275,812	918,639
Intergovernmental Receivable	0	3,280,949
Property Taxes Receivable	0	35,988,600
<i>Total Assets</i>	<u>593,814</u>	<u>\$48,230,162</u>
Liabilities		
Intergovernmental Payable	\$0	\$47,390,265
Undistributed Monies	0	585,809
Deposits Held and Due To Others	0	254,088
<i>Total Liabilities</i>	<u>0</u>	<u>\$48,230,162</u>
Net Assets		
Held in Trust for Other Individuals and Organizations	<u>593,814</u>	
<i>Total Net Assets</i>	<u>\$593,814</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, 2008

	Private Purpose Trust Funds
Additions	
Interest	\$5,169
Miscellaneous	60,832
<i>Total Additions</i>	66,001
Deductions	
Legislative and Executive	44,022
Human Services	17,362
<i>Total Deductions</i>	61,384
<i>Change in Net Assets</i>	4,617
<i>Net Assets at Beginning of Year</i>	589,197
<i>Net Assets at End of Year</i>	\$593,814

See accompanying notes to the basic financial statements.

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NOTE 1 - DESCRIPTION OF ROSS COUNTY AND REPORTING ENTITY

A. Ross County

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

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

B. Reporting Entity

For financial reporting purposes, the County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, in defining the financial reporting entity. The financial reporting entity 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.

On January 1, 2008 First Capital Enterprises, Inc. (the Workshop), a former discretely presented component unit, became a stand-alone Adult Day Service (ADS) provider. Prior to January 1, 2008 ADS's were provided by the Ross County Board of Mental Retardation and Developmental Disabilities through the Workshop.

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

- * Ross County Park District
- * Ross County-Chillicothe Public Library
- * Ross County Convention Facilities Authority
- * South Central Ohio Regional Juvenile Detention Center
- * Joint Solid Waste Management District
- * County Risk Sharing Authority, Inc.
- * Pickaway/Ross/Fairfield Area 20 Workforce Investment Board

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

- * Ross County General Health District
- * Ross County Soil and Water Conservation District
- * Paint Valley Alcohol, Drug Addiction and Mental Health Services Board (ADAMH)
- * Family & Child First Council
- * Joint Solid Waste Management District
- * Ross County Park District
- * Emergency Planning Agency
- * South Central Ohio Regional Juvenile Detention Center
- * Ross County Convention Facilities Authority
- * Pickaway/Ross/Fairfield Area 20 Workforce Investment Board

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements – The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. 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 activities 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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Revenues that are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses to program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

B. Fund Accounting

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

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

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

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

Correctional and 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 and resident homes for the mentally retarded and developmentally disabled. Revenue sources include a County wide property tax levy and Federal and State grants.

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

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

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

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

C. Measurement Focus

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

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

D. Basis of Accounting

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

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

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

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

Unearned Revenue - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. With the exception of delinquencies, property taxes for which there is an enforceable legal claim as of December 31, 2008 but which were levied to finance year 2009 operations have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met have been recorded as unearned revenue.

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

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

E. Budgetary Process

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

The certificate of estimated resources may be amended during the year if the County Auditor identifies increases or decreases in projected revenue. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources 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 2008.

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

The Jail Commissary Fund (nonmajor special revenue), and Unclaimed Monies Fund (nonmajor private purpose trust) are not required by law to be budgeted and appropriated; therefore, no budgetary schedules are presented for these funds. Additionally, no budgetary schedule is presented for the ODOT Projects Fund (nonmajor capital projects) because the County did not anticipate any budgetary activity during the year and none occurred.

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 2008, investments were limited to STAROhio, repurchase agreements, federal agency securities and certificates of deposit. All investments are reported at fair value, except for repurchase agreements and certificates of deposit. Repurchase agreements and certificates of deposit are reported at cost. Fair value is based on quoted market prices. STAROhio is an investment pool managed by the State Treasurer's Office that allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price that is the price the investment could be sold for on December 31, 2008.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 2008 amounted to \$524,799 and includes \$484,848 assigned from other funds of the County.

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

G. Inventory

On government-wide financial statements, inventories are presented at cost on a first-in, first-out basis and are expensed when used.

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

H. Prepaid Items

Payments to vendors for services that benefit periods beyond December 31, 2008 are recorded as prepaid items using the consumption method. Under the consumption method, a current asset is recorded for the prepaid amount and an expenditure/expense is recorded in the year in which the services are used or consumed.

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market value as of the date received. The County maintains a capitalization threshold of \$5,000. The County's infrastructure consists of roads, bridges, and culverts. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated except for land. 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:

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

M. Fund Balance Reserves

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

N. Net Assets

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

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

Q. Estimates

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

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Net Change in Fund Balances (Deficits)/Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses					
	General	Job and Family Services	Motor Vehicle Gas Tax	Correctional and Law Enforcement	Board of Mental Retardation
GAAP Basis	(\$662,068)	\$205,385	\$48,314	\$299,519	\$711,819
<i>Adjustments:</i>					
Revenue Accruals	(226,782)	550,683	38,607	(1,948)	(142,546)
Expenditure Accruals	(345,270)	(765,035)	(484,731)	(149,847)	(112,770)
Other Sources (Uses)	(91,801)	0	0	0	(2,500)
Budget Basis	(\$1,325,921)	(\$8,967)	(\$397,810)	\$147,724	\$454,003

NOTE 4 – CHANGE IN REPORTING ENTITY AND NEW ACCOUNTING PRONOUNCEMENTS

A. Change in Reporting Entity

On January 1, 2008 First Capital Enterprises, Inc. (the Workshop), a former discretely presented component unit, became a stand-alone Adult Day Service (ADS) provider and is no longer reported in the County's government-wide statements. The elimination of this discretely presented component unit has resulted in a restatement of the component unit net assets at December 31, 2007 from \$1,627,783 to \$0.

B. New Accounting Pronouncements

For the year ended December 31, 2008, the County implemented GASB Statement No. 45, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, and GASB Statement No. 50, *Pension Disclosures*.

Ross County, Ohio
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GASB Statement No. 45 establishes uniform standards of financial reporting for other postemployment benefits and increases the usefulness and improves the faithfulness of representations in the financial reports. The implementation of GASB Statement No. 45 did not have any effect on the financial statements of the County, however, certain disclosures related to postemployment benefits have been modified to conform to the new reporting requirements.

GASB Statement No. 49 establishes standards of financial reporting for pollution remediation obligations and enhances the usefulness and comparability of pollution remediation obligation information in financial reports. The implementation of GASB Statement No. 49 did not have any effect on the financial statements of the County.

GASB Statement No. 50 establishes standards that more closely align the financial reporting requirements for pensions with those of other postemployment benefits. The implementation of GASB Statement No. 50 did not have any effect on the financial statements of the County.

NOTE 5 - CASH, DEPOSITS AND INVESTMENTS

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

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value.
9. Up to 25% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the Federal Deposit Insurance Corporation (FDIC) when the obligations are eligible for purchase by the Federal Reserve System and mature no later than 180 days after purchase.
10. Up to 15% of the County's total average portfolio in high-grade notes issued by U.S. corporations, and the notes mature no later than two years after purchase.
11. High grade debt interests issued by foreign nations diplomatically recognized by the U.S government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed 1% of the County's total average portfolio and shall mature no later than five years after purchase.

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

Public depositories must give security for all public funds on deposit. When public funds on deposit exceed FDIC limits, a depository may pledge specific collateral to individual accounts or pledge a pool of collateral equal to 105% of the uninsured public funds on deposit at their institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During the year 2008, the County complied with the provisions of these statutes.

The amount available for deposit and investment is as follows:

<i>Cash and Cash Equivalents (Carrying Amounts)</i>	
Pooled	\$16,471,136
Segregated	1,439,647
Fiscal Agents	30,830
Reconciling Items (Net) to Arrive at Bank Balances of Deposits	771,760
Total Bank Balances - Deposits and Investments	\$18,713,373

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

As of December 31, 2008, the carrying amount of all County deposits was \$4,353,340. Based on the criteria described in GASB Statement No. 40, \$3,172,878 of the \$5,125,100 in bank balances of the County was exposed to custodial risk as discussed above while \$1,952,222 was covered by FDIC. The \$3,172,878 exposed to custodial risk was uninsured, and collateral was held by the pledging banks trust department but not in the County's name. Congress enacted temporary legislation in October 2008 to increase FDIC insurance coverage from \$100,000 to \$250,000 until December 2009.

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

Investments - As of December 31, 2008, the County had the following investments and maturities:

Investment Type	Fair Value	Less Than One Year	One Year to Two Years
Repurchase Agreements	\$4,745,000	\$4,745,000	\$0
FHLB	1,491,496	1,014,330	477,166
FNMA	1,685,683	1,685,683	0
FHLMC	1,886,672	1,886,672	0
STAROhio	3,779,422	3,779,422	0
Totals	\$13,588,273	\$13,111,107	\$477,166

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

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

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's policy limits its investments to those authorized by State statute. With the exception of STAROhio, Moody's Investor Services assigned a rating of "AAA/Aaa" to the County's investments. Standard and Poor's has assigned a rating of "AAA" to STAROhio.

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County’s policy minimizes concentration of credit risk by diversifying assets by issuer as necessary. The County’s investment in repurchase agreements was 34.92%; federal agency securities was 37.27%; and STAROhio was 27.81% of the County’s total investments.

NOTE 6 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2008 are as follows:

Funds	Interfund Receivables	Interfund Payables
General	\$451,096	\$0
Job and Family Services	800,875	45,878
Correctional and Law Enforcement	7,550	0
Board of Mental Retardation	0	26,391
Other Nonmajor Governmental	0	1,037,252
Ross County Group Insurance	0	150,000
Totals	\$1,259,521	\$1,259,521

Interfund receivables/payables are due to lags between the dates that interfund goods and services are provided, transactions are recorded in the accounting system, and payments between funds are made, except the interfund payables in the Airport Construction Fund (Other Nonmajor Governmental – Capital Project Fund) and Ross County Group Insurance Fund (Internal Service Fund) are due to loans made from the General Fund. The County expects to repay all interfund balances within the next year.

Transfer from Funds	Transfers To Funds				Total
	General	Job and Family Services	Correctional and Law Enforcement	Other Nonmajor Governmental	
General	\$0	\$299,208	\$6,350,000	\$1,152,178	\$7,801,386
Motor Vehicle Gas Tax	0	0	0	96,572	96,572
Correctional and Law Enforcement	0	0	0	20,500	20,500
Other Nonmajor Governmental	50,000	0	0	48,754	98,754
Totals	\$50,000	\$299,208	\$6,350,000	\$1,318,004	\$8,017,212

The above mentioned transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them; to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; to use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; and to move money into the capital project funds to be spent on capital related projects.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 7 - RECEIVABLES

Receivables at December 31, 2008 consisted of property taxes, sales taxes, interest, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectible. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities and Fiduciary Fund	
<i>General Fund</i>	
Local Government Distributions	\$689,976
Other Grants and Reimbursements	329,211
Total General Fund	1,019,187
<i>Job and Family Services Fund</i>	
State/Federal Funding – Under Advance	486,220
Total Job and Family Services Fund	486,220
<i>Motor Vehicle Gas Tax Fund</i>	
Undivided Auto Tax Distributions	938,136
Cents Per Gallon Gas Tax Distributions	1,179,294
Other Grants and Reimbursements	6,134
Total Motor Vehicle Gas Tax Fund	2,123,564
<i>Correctional and Law Enforcement Fund</i>	
State Funding	26,185
Total Correctional and Law Enforcement Fund	26,185
<i>Board of Mental Retardation Fund</i>	
State/Federal Funding	308,303
Total Board of Mental Retardation Fund	308,303
<i>Other Nonmajor Governmental Funds</i>	
Workforce Development	123,376
Child Support Enforcement	254,152
Children Services State Funding	240,986
Regional Multi-Purpose Facility	228,019
VOCA/SVAA Grant	49,931
Drug Task Force	125,000
ODOT Projects	300,000
Other Grants and Reimbursements	96,741
Total Other Nonmajor Governmental Funds	1,418,205
<i>Fiduciary Fund</i>	
Library Distributions	1,366,800
Local Government Distributions	1,007,994
Undivided Auto Tax Distributions	188,079
Cents Per Gallon Gas Tax Distributions	718,076
Total Fiduciary Fund	3,280,949
Total Intergovernmental Receivables	\$8,662,613

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 8 - CAPITAL ASSETS

A summary of changes in general capital assets during 2008 were as follows:

	Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$2,744,405	\$838,700	\$0	\$3,583,105
Construction in Progress	0	268,722	0	268,722
Total Nondepreciable Capital Assets	2,744,405	1,107,422	0	3,851,827
<i>Depreciable Capital Assets:</i>				
Land Improvements	4,472,972	0	0	4,472,972
Buildings, Structures and Improvements	29,953,422	0	0	29,953,422
Furniture, Fixtures and Equipment	9,115,617	496,698	(732,298)	8,880,017
Infrastructure	33,167,711	3,052,703	(659,570)	35,560,844
Total Depreciable Capital Assets	76,709,722	3,549,401	(1,391,868)	78,867,255
<i>Accumulated Depreciation:</i>				
Land Improvements	(2,915,921)	(185,058)	0	(3,100,979)
Buildings, Structures and Improvements	(15,716,733)	(317,103)	0	(16,033,836)
Furniture, Fixtures and Equipment	(6,334,069)	(782,395)	732,298	(6,384,166)
Infrastructure	(14,279,020)	(2,399,350)	549,256	(16,129,114)
Total Accumulated Depreciation	(39,245,743)	(3,683,906)	1,281,554	(41,648,095)
Depreciable Capital Assets, Net	37,463,979	(134,505)	(110,314)	37,219,160
Governmental Activities Capital Assets, Net	\$40,208,384	\$972,917	(\$110,314)	\$41,070,987

At December 31, 2008, furniture, fixtures and equipment include \$191,646 of capital assets under capital leases.

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

Governmental Activities	
<i>General Government:</i>	
Legislative and Executive	\$180,121
Judicial	30,873
Public Safety	515,905
Public Works	2,710,453
Human Services	246,554
Governmental Activities Depreciation Expense	\$3,683,906

Ross County, Ohio
Notes to the Basic Financial Statements
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A summary of changes in capital assets during 2008 for business-type activities were as follows:

	Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$14,434	\$0	\$0	\$14,434
Total Nondepreciable Capital Assets	14,434	0	0	14,434
<i>Depreciable Capital Assets:</i>				
Plant and Facilities	249,987	0	0	249,987
Total Depreciable Capital Assets	249,987	0	0	249,987
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(158,006)	(5,000)	0	(163,006)
Total Accumulated Depreciation	(158,006)	(5,000)	0	(163,006)
Depreciable Capital Assets, Net	91,981	(5,000)	0	86,981
Business-Type Activities Capital Assets, Net	\$106,415	(\$5,000)	\$0	\$101,415

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

NOTE 9 - NOTES PAYABLE

The following is a summary of the County's note transactions for the year ended December 31, 2008:

Purpose	Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008
Governmental Activities:				
<i>Bond Anticipation Notes Payable:</i>				
911 Equipment, 4.50%	\$60,000	\$0	\$60,000	\$0
Permanent Improvement, 4.50%	390,000	0	390,000	0
Courthouse Improvement, 4.25%	1,045,000	0	1,045,000	0
Correctional Facility, 4.25%	937,500	0	937,500	0
Road & Bridge Improvement, 4.25%	675,000	0	675,000	0
Economic Development, 7.50%	1,145,000	0	1,145,000	0
911 Equipment, 3.80%	0	28,000	0	28,000
Permanent Improvement, 3.80%	0	294,000	0	294,000
Economic Development, 6.00%	0	1,130,000	0	1,130,000
Governmental Activities Notes Payable	\$4,252,500	\$1,452,000	\$4,252,500	\$1,452,000

During 2008, the County reissued the 911 Equipment Bond Anticipation Note in the amount of \$28,000. On January 18, 2009, the County completely retired this \$28,000 note from the 911 Equipment Special Revenue Fund. Therefore, the \$28,000 liability outstanding at December 31, 2008 is presented as a fund liability in the financial statements.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

The Permanent Improvement Bond Anticipation Note was reissued during 2008 in the amount of \$294,000. On January 18, 2009, the County paid \$34,000 from the Permanent Improvement Capital Projects Fund against the \$294,000 note and refinanced the remaining \$260,000 into a new note. Therefore, the \$294,000 liability outstanding at December 31, 2008 is split with \$260,000 presented as a long-term liability and \$34,000 presented as a fund liability in the financial statements.

During 2008, the Courthouse Improvement Bond Anticipation Note was retired from the Courthouse Improvements Capital Projects Fund in the amount of \$1,045,000, the Correctional Facility Bond Anticipation Note was retired from the County Correctional Facilities Capital Projects Fund in the amount of \$937,500, and the Road & Bridge Improvement Bond Anticipation Note was retired from the Road & Bridge Improvements Capital Projects Fund in the amount of \$675,000. Each of these notes was converted to general obligation bonds.

The Economic Development Bond Anticipation Note was reissued during 2008 in the amount of \$1,130,000. On March 12, 2009, the County paid \$15,000 from the Economic Development Special Revenue Fund against the \$1,130,000 note and refinanced the remaining \$1,115,000 into a new note. Therefore, the \$1,130,000 liability outstanding at December 31, 2008 is split with \$1,115,000 presented as a long-term liability and \$15,000 presented as a fund liability in the financial statements.

NOTE 10 - LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2008 was as follows:

Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008	Amounts Due Within One Year
Governmental Activities:					
<i>General Obligation Bonds Payable:</i>					
County Building 1997-2017 4.00%-5.25%; \$2,680,000	\$1,665,000	\$0	\$1,665,000	\$0	\$0
County Building 1998-2018 3.90%-5.05%; \$2,290,000	1,505,000	0	1,505,000	0	0
Various Purpose 2004-2024 1.50%-4.40%; \$3,015,000	2,665,000	0	120,000	2,545,000	120,000
Issuance Premium on Debt	14,030	0	825	13,205	825
Various Purpose - Current Refund 2008-2028 3.25%-4.90%; \$5,800,000	0	5,800,000	0	5,800,000	280,000

Continued

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Balance January 1, 2008	Additions	Deletions	Balance December 31, 2008	Amounts Due Within One Year
Governmental Activities (Continued):					
<i>Special Tax Revenue Bonds Payable:</i>					
Road Improvement 2003-2023 2.00%-4.15%; \$4,115,000	3,470,000	0	170,000	3,300,000	175,000
<i>Loans Payable:</i>					
State Route 207 Connector 2004-2014 3.00%; \$849,917	754,414	0	95,499	658,915	98,385
OWDA - Richmondale Sewer 2006-2012 4.99%; \$50,000	19,662	0	19,662	0	0
<i>Other Long-Term Obligations:</i>					
Compensated Absences	1,719,962	2,103,442	1,637,176	2,186,228	1,385,469
Capital Leases	96,042	40,551	46,886	89,707	39,308
Governmental Activities Long-Term Obligations	\$11,909,110	\$7,943,993	\$5,260,048	\$14,593,055	\$2,098,987

The County Building bonds were issued to purchase the Ross County Service Center and to renovate various offices within this building. The Various Purpose (2004) bonds were issued to pay the County's share of the cost of constructing and improving the South Central Ohio Regional Juvenile Detention Center; to pay the cost of constructing offices in the Ross County Service Center for the Ross County Department of Job and Family Services; and to pay for the acquisition of and improvements made to real estate on East Second Street. The Various Purpose – Current Refund (2008) bonds were issued during the year to refund the \$3,170,000 County Building (Series 1997 and 1998) bonds and to convert \$2,675,500 in bond anticipation notes to general obligation bonds. The Road Improvement bonds were issued to construct a connector road to U.S. Route 50. The State Route 207 Connector loan was obtained to pay a portion of the County's share of constructing this connector road to U.S. Route 23.

The Various Purpose (2004) bonds were sold at a premium and the remaining unamortized premium of \$13,205 is being amortized over the life of the bonds. Additionally, issuance costs were incurred with both this 2004 bond issue and the Various Purpose – Current Refund (2008) bonds and these issuance costs are deferred. The remaining unamortized bond issuance costs of \$131,975 are being amortized over the life of the bonds. The amount amortized in 2008 for these bond issue costs is \$4,869.

The Various Purpose (2004) bonds include serial and term bonds issued in the amount of \$510,000 and \$2,035,000, respectively. The serial bonds will be paid from 2009 – 2012 and the term bonds will be paid from 2015 – 2024. Beginning December 1, 2013, the bonds maturing on or after December 1, 2014 are subject to redemption at the option of the County, by lot by the Paying Agent, and may be redeemed in whole or in part (in the amount of \$5,000 or any multiple thereof) on any date at the redemption price of 100% of the principal amount of the bonds being redeemed plus accrued interest to the redemption date.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

The Various Purpose – Current Refund (2008) bonds include serial and term bonds issued in the amount of \$3,260,000 and \$2,540,000, respectively. The serial bonds will be paid from 2009 – 2018 and the term bonds will be paid from 2021 – 2028. Beginning December 1, 2018, the bonds maturing on or after December 1, 2019 are subject to redemption at the option of the County, by lot by the Paying Agent, and may be redeemed in whole or in part (in the amount of \$5,000 or any multiple thereof), on any date at the redemption price of 100% of the principal amount of the bonds being redeemed plus accrued interest to the redemption date. The refunding was undertaken to reduce total future debt service payments. The refunding resulted in an economic loss of \$13,027 and a reduction of \$138,211 in future debt service payments.

The annual requirements to amortize long-term bond and loan obligations outstanding as of December 31, 2008 are as follows:

For the Year Ended		
December 31	Principal	Interest
2009	\$673,385	\$472,051
2010	696,359	452,632
2011	724,423	431,401
2012	742,579	409,112
2013	765,830	384,973
2014-2018	3,704,180	1,531,762
2019-2023	3,372,159	833,975
2024-2028	1,625,000	221,468
Totals	\$12,303,915	\$4,737,374

Long-Term Bonds - All long-term bonds issued for governmental purposes of the County are retired through the Bond Retirement Fund. The Various Purpose (2004) and Various Purpose – Current Refund (2008) general obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within the limitations of Ohio law. These bonds are also backed by the full faith and credit of the County as additional security. The Road Improvement special tax revenue bonds are secured both by motor vehicle fuel and license tax revenue and a portion of sales tax revenue.

Long-Term Loans - The State Route 207 Connector loan is being retired through the Motor Vehicle Gas Tax Fund. This loan is secured by motor vehicle gasoline tax revenue of the County. During 2008, the Ohio Water Development Authority (OWDA) forgave the remaining balance of OWDA – Richmondale Sewer loan in the amount of \$19,662.

Compensated Absences - Upon retirement, employees hired prior to 1992 with at least ten years of credited service with the County, State or any political subdivision are paid fifty percent (50%) of their accrued sick leave. Employees hired during 1992 and thereafter with less than ten years of service with the County but with ten or more total years of service with the State or any political subdivision are paid twenty-five percent (25%) of their accrued sick leave, up to a maximum of thirty workdays. Employees hired during 1992 and thereafter with ten or more years of total service with the County are paid fifty percent (50%) of their accrued 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.

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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 General, Job and Family Services, Motor Vehicle Gas Tax, Correctional and Law Enforcement, Board of Mental Retardation, Dog and Kennel, Litter Control, Real Estate Assessment, Emergency Management, Certificate of Title Administration, Prosecutor's Diversion, and VOCA/SVAA Grant Funds.

Capital Lease Obligations - The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the government-wide statements. Furniture, fixtures and equipment have been acquired by capital lease and are capitalized in the statement of net assets for governmental activities in the amount of \$191,646, which is equal to the present value of the minimum lease payments at the time of acquisition. At the time of acquisition, a corresponding liability was also recorded in the statement of net assets for governmental activities. Capital lease payments of \$46,886 were made in 2008 and are reflected as debt service principal in the General Fund.

The County's future minimum lease payments under capital lease obligations as of December 31, 2008 are as follows:

For the Year Ended December 31	Capital Lease Payments
2009	\$42,741
2010	28,731
2011	12,343
2012	8,399
2013	3,370
Total Minimum Lease Payments	95,584
Less: Amount Representing Interest	(5,877)
Present Value of Net Minimum Lease Payments	\$89,707

NOTE 11 - CONDUIT DEBT OBLIGATIONS

A. Adena Regional Medical Center

In July 2008, the County issued, on behalf of the Adena Regional Medical Center (the Hospital), \$142,970,000 in Hospital Facilities Revenue Refunding and Improvement Bonds. The bonds were issued to refinance previously issued debt and finance the acquisition, construction, renovation and equipping of certain facilities at the Hospital. The Hospital has obtained bond insurance for a portion of the Series 2008 Bonds over the life of the bonds.

In September 1998, the County issued, on behalf of the Hospital, \$8,175,000 in Hospital Facilities Revenue Bonds to (i) pay the costs of acquisition and construction of various improvements to the Hospital, including the 60,000 square foot expansion of a medical office building to provide additional physicians' offices and hospital services and renovation of the women's and maternity unit, (ii) pay the cost of acquisition and installation of certain moveable equipment and a management information system, and (iii) pay certain eligible expenses associated with the issuance of the Series 1998 Bonds.

Ross County, Ohio
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Each of the bonds mentioned above are special limited obligations of the Hospital, and are payable solely from and secured by revenues generated by the Hospital. Neither the County, the State, nor any other political subdivision is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as a liability in the accompanying basic financial statements.

As of December 31, 2008, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$148,950,000. Of this amount, \$142,970,000 was payable on the 2008 Series, and \$5,980,000 on the 1998 Series.

B. Traditions of Chillicothe

During 2001, the County issued, on behalf of Traditions of Chillicothe (an Ohio non-profit corporation), \$6,555,000 in Adjustable Rate Demand Health Care Facilities Revenue Bonds. 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 one 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, or any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as a liability in the accompanying financial statements.

As of December 31, 2008, the Health Care Facilities Revenue Bonds aggregated principal amount payable was \$5,530,000.

C. Ross County Community Improvement Corporation

During 2007, the County agreed to be the guarantor on a Rural Industrial Park Loan made by the Ohio Department of Development to the Ross County Community Improvement Corporation (RCCIC). The loan was issued March 26, 2007 in the amount of \$500,000 for a period of 15 years at interest rates of 0% for years 1 through 5, and 4% for years 6 through 15. This loan was issued in connection with the acquisition of approximately 6 acres and the construction of a 30,000 square foot "Spec" building in the Gateway Interchange Industrial Park. The total estimated cost of this project is \$1,495,000. Included in the total financing package for this project is the \$500,000 loan, a \$500,000 Rural Development Initiative Grant, a \$245,000 private bank loan to the RCCIC, and a \$250,000 equity contribution from the RCCIC made in the form of land and site improvements.

As of December 31, 2008, the balance of the Rural Industrial Park Loan was \$500,000. According to the terms of this loan, no principal shall be due and payable during years 1 through 5 unless all or a portion of the building is sold or leased. If sold, the loan must be paid in full. If leased, the amount payable as principal on the loan will be a minimum of 50% of the amount received as payment for lease of the building. In addition, if the property is leased in years 1 through 6, monthly amortization of the principal will begin immediately.

Because it is the responsibility of the RCCIC to retire this loan debt and the County serves only as guarantor, the obligation from this loan is not reflected in the County's basic financial statements.

NOTE 12 -PENSION PLANS

A. Ohio Public Employees Retirement System

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

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2008, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2008 member contribution rates were 10% for members in state and local classifications. Public safety and law enforcement members contributed 10.1%. The 2008 employer contribution rate for state and local employers was 14% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate was 17.4%.

The County's required contributions for pension obligations to OPERS for the years ended December 31, 2008, 2007, and 2006 were \$1,379,208, \$1,612,629, and \$1,553,884 respectively; 81.15% has been contributed for 2008, and 100% has been contributed for 2007 and 2006. Of the 2008 amount, \$259,968 remained unpaid as contractually required contributions at December 31, 2008 and is recorded as a fund liability in the basic financial statements.

B. State Teachers Retirement System of Ohio

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system.

STRS Ohio is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any other political subdivision thereof.

Ross County, Ohio
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Plan Options - New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation among various investment choices. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated to investment choices made by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the DB Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

DB Plan Benefits - DB Plan benefits are established under Chapter 3307 of the Ohio Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the “formula benefit” or the “money-purchase benefit” calculation. Under the “formula benefit,” the retirement allowance is based on years of credited service and final average salary, which is the average of the member’s three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the “money-purchase benefit” calculation, a member’s lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

DC Plan Benefits - DC Plan benefits are established under Sections 3307.80 to 3307.89 of the Ohio Revised Code. For members who select the DC Plan, all member contributions and employer at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump-sum withdrawal. Employer contributions into members’ accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

Combined Plan Benefits - Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member’s defined benefit is determined by multiplying 1% of the member’s final average salary by the member’s years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

Eligible faculty of Ohio’s public colleges and universities may choose to enroll in either STRS Ohio or an alternative retirement plan (ARP) offered by their employer. Employers have 120 days from their employment date to select a retirement plan.

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever

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comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

Benefits are increased annually by 3% of the original base amount for DB Plan participants.

The DB and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of members who die before retirement may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the DB Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2008 were 10% of covered payroll for members and 14% for employers.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2008, 2007, and 2006 were \$92,657, \$92,274, and \$81,895 respectively; 100% has been contributed for each of the three years.

STRS Ohio issues a stand-alone financial report. Interested parties may request a copy or additional information by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877 or by visiting the STRS Ohio web site at www.strsoh.org.

NOTE 13 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan. The Combined Plan is a cost-sharing, multiple-employer defined benefit plan that has elements of both a defined benefit and a defined contribution plan.

OPERS provides retirement, disability, and survivor benefits as well as maintains a cost-sharing multiple employer defined benefit postemployment health care plan, that includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including postemployment health care coverage.

Ross County, Ohio
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In order to qualify for postemployment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12 and GASB Statement No. 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2008, state and local employers contributed at a rate of 14% of covered payroll, and public safety and law enforcement employers contributed 17.4%. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14% of covered payroll for state and local employers, and 18.1% of covered payroll for public safety and law enforcement employers. Active members do not make contributions to the OPEB Plan.

OPERS' Postemployment Health Care Plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For 2008, the portion of employer contributions allocated to health care plan was 7% of covered payroll for all employers. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Significant actuarial assumptions include the following:

Actuarial Review - The assumptions and calculations were based on OPERS' latest actuarial review performed as of December 31, 2007.

Funding Method - The individual entry age 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.

Assets Valuation Method - All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12% corridor.

Investment Return - The investment assumption rate for 2007 was 6.5%.

Active Employee Total Payroll - An annual increase of 4%, compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. In

Ross County, Ohio
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addition, annual pay increases over and above the 4% base increase were assumed to range from .5% to 6.3%.

Health Care - Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from .5% to 4% for the next 7 years. In subsequent years, (8 years and beyond) health care costs were assumed to increase at 4% (the projected wage inflation rate).

OPEB is advance-funded on an actuarially determined basis. The Traditional Pension and Combined Plans had 363,503 active contributing participants as of December 31, 2008. The number of active contributing participants for both plans used in the December 31, 2007 actuarial valuation was 364,076. The actuarial funding value of OPERS' net assets available for OPEB at December 31, 2007 was \$12.8 billion. Based on the actuarial cost method used, the actuarial valuation as of December 31, 2007 reported the actuarially accrued liability and the unfunded actuarially accrued liability for OPEB at \$29.8 billion and \$17 billion, respectively.

The County's contributions that were allocated to fund postemployment benefits with OPERS for the years ended December 31, 2008, 2007, and 2006 were \$1,303,394, \$1,010,079, and \$724,630 respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

Plan Description – The State Teachers Retirement System of Ohio (STRS Ohio) administers a pension plan that is comprised of a Defined Benefit Plan, a self-directed Defined Contribution Plan, and a Combined Plan that is a hybrid of the Defined Benefit Plan and the Defined Contribution Plan.

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums.

Pursuant to 3307 of the Ohio Revised Code, the State Teachers Retirement System Board (STRS Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties may request a copy or additional information by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877 or by visiting the STRS Ohio web site at www.strsoh.org.

Funding Policy - The Ohio Revised Code grants authority to STRS Ohio to provide health care coverage to eligible benefit recipients, spouses and dependents. By Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS Ohio shall be included in the employer contribution rate, currently 14% of covered payroll.

Under Ohio law, funding for postemployment health care may be deducted from employer contributions. Of the 14% employer contribution rate, 1% of covered payroll was allocated to postemployment health care for

Ross County, Ohio
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For the Year Ended December 31, 2008

the years ended June 30, 2008, 2007 and 2006. The 14% employer contribution rate is the maximum rate established under Ohio law.

The County's contributions allocated to fund postemployment health care benefits with STRS Ohio for the years ended December 31, 2008, 2007, and 2006 were \$7,127, \$7,098, and \$6,300 respectively.

The STRS Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. The balance in the Health Care Stabilization Fund was \$3.7 billion on June 30, 2008. For the fiscal year ended June 30, 2008, net health care costs paid by STRS Ohio were \$288,878,000. There were 126,506 eligible benefit recipients.

NOTE 14 - RISK MANAGEMENT

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

General liability insurance is maintained in the amount of \$1,000,000 for each occurrence with no annual aggregate. Other liability insurance includes \$1,000,000 for law enforcement liability, \$1,000,000 for automobile liability, \$1,000,000 for public officials' errors and omissions liability, \$4,000,000 excess liability, \$10,000,000 for airport liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$97,174,605. Other property insurance includes the following: \$1,000,000 for extra expenses, \$5,000,000 for newly acquired location, \$100,000 for property in transit, \$100,000,000 for flood damage, \$100,000,000 for earthquake damage, \$1,000,000 for valuable papers, \$1,000,000 for accounts receivable, \$250,000 for unintentional omissions, the lesser of actual cash value or cost of repair for automobile damage, and replacement cost for contractor's equipment. Comprehensive equipment coverage is carried on the boiler, machinery, and data processing equipment in the amount of \$100,000,000.

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

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 63 other Ohio counties (County Commissioners Association of Ohio) for a workers' compensation group-rating program.

The County has established limited risk health, dental, vision and life insurance programs for its employees. Medical Mutual of Ohio, Inc., a third party administrator, services all claims submitted to the County by employees. An internal service fund is presented in the financial statements and reflects premiums paid into the self-insurance internal service fund by other funds that are available to pay claims, claim reserves and administrative costs. An excess coverage insurance policy covers individual claims in excess of \$100,000 and aggregate claims in excess of \$6,866,295. A liability for unpaid claims costs of \$732,625 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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2007 and 2008 are:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2007	\$708,421	\$6,000,236	\$5,857,176	\$851,481
2008	851,481	5,488,534	5,607,390	732,625

On June 1, 2009, the County converted from a self-insured plan to a fully insured plan through Medical Mutual of Ohio, Inc. See Notes 24 and 25 for additional information relating to this conversion.

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

NOTE 15 - PROPERTY TAX REVENUE

Property taxes include amounts levied against 2007 real and public utility property and 2008 tangible personal (business) property. The assessed value by property classification upon which 2008 revenues were derived follows:

Property Classification	Assessed Values
Real Property	\$1,058,872,600
Tangible Personal Property	33,529,260
Public Utility Property	49,436,490
Total	\$1,141,838,350

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. The County is authorized to levy up to 3.10 mills of the first 10 mills of assessed value for the General Fund. However, pursuant to a resolution approved by the County Commissioners on July 19, 2004, the County elected to levy 2.00 mills for tax year 2007 collected in 2008. 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 fact, the County did reassess this millage for tax year 2008 to be collected in 2009 due to anticipated decreases in other revenues to balance the current year General Fund budget.

In addition to the 2.00 mills, 6.60 mills have been levied based upon mills voted for the Mental Retardation, Children Services and Senior Citizens levies.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

A summary of voted millage follows:

Levy Purpose	Original Collection Year	(a) Authorized Rate	(b) Rate Levied for		Final Collection Year
			Current Year		
			R/A	C/I	
Children Services (c)	2004	1.00	0.84	0.91	2008
Senior Citizens (c)	2008	0.50	0.45	0.47	2012
Mental Retardation (c)	2005	2.10	1.76	1.91	Continuing
Mental Retardation (c)	2003	3.00	2.51	2.72	Continuing
Totals		6.60	5.56	6.01	

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

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

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

In 2008, real property taxes were levied on January 1, 2008, on assessed values as of January 1, 2007, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property must be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2007. Real estate taxes were due and payable February 15, 2008 and July 11, 2008; personal property taxes were due and payable May 12, 2008 and September 22, 2008. Tangible personal property taxes are being phased-out and for 2008 were assessed on 6.25% of true value for equipment and average value for inventories. This assessment percentage will be reduced to zero for 2009. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and at varying percentages of true value for tangible personal property.

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

Accrued property taxes receivable reported in the Agency Funds and in the governmental funds represent current taxes that were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2008. 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 2008 were recorded as revenue in 2008; the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 16 - SALES TAX REVENUE

The County currently imposes a 1.5% tax on every retail sale in the County. On November 27, 1979 the County Commissioners adopted a resolution that allowed for the imposition of a 0.5% permissive sales tax pursuant to Sections 5739.02 and 5741.02, Ohio Revised Code. The tax became effective on January 1, 1980 and remains in effect for a continuing period of time, unless it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund.

On August 4, 1986, the County Commissioners adopted a resolution that allowed for the placement of an additional 0.5% sales tax before the vote of the people of Ross County in the general election held on November 4, 1986. The electorate approved the sales tax in the general election and the tax became effective February 1, 1987 and continues for a period of twenty years. The revenues generated from this tax were used for the purpose of providing additional revenue for the County's General Fund including the construction, operation and the maintenance of the Ross County Law Enforcement Complex. However, due to the fact that this levy has expired and after determining that the County General Fund continues to need this additional revenue, the County Commissioners imposed a 0.5% sales tax effective January 1, 2008 that remains in effect for a continuing period of time, unless it is repealed.

On August 23, 1993, the County Commissioners again adopted a resolution that allowed for the imposition of another 0.5% tax pursuant to Sections 5739.021 and 5741.021, Ohio Revised Code. The tax became effective on October 1, 1993 and remains in effect for a continuing period of time, unless it is repealed. The revenues generated from this sales tax are used for providing additional revenue for the County's General Fund.

In 2008, these sales taxes generated a combined total of \$10,999,023 in tax revenue.

NOTE 17 - CONTINGENCIES

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

The County has a judgment that was issued against it by the Ohio Environmental Protection Agency for \$15,000. This civil penalty was due to a maintenance issue with the Union Heights sewer plant that inadvertently allowed wastewater to bypass certain parts of the plant. The County has accrued this judgment as a liability in the County Wide Sewer Fund as of December 31, 2008.

NOTE 18 - ROSS COUNTY AND CHILLICOTHE LAW ENFORCEMENT CENTER

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

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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% for the cost of repairing, maintaining and replacing the public elevators, the freight lift, heating, air conditioning, electrical and plumbing equipment within the Law Complex section of the Center. The 18.47% was derived by taking the ratio of square footage occupied by the City to the total square footage of the Center.

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

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

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

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

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

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

NOTE 19 - RELATED ORGANIZATIONS

A. Ross County Park District

The County's probate judge is responsible for appointing the members of the board of the Ross County Park District. In 2008, the County distributed \$149,000 in operating grants to the Park District. The County is the fiscal agent for the Park District, therefore, the activities of the Park District are reflected as an agency fund of the County.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

B. Ross County - Chillicothe Public Library

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

C. Ross County Convention Facilities Authority

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

On March 12, 2009, the County renewed a taxable economic development revenue note in the amount of \$1,115,000 to finance improvements to a local multi-use stadium and a local cultural facility. See Note 9 for more information. In exchange for the County issuing the note, the CFA enacted a 1.25% bed tax to pay the debt service on the note. The collection of the bed tax began in 2007.

The County acts as fiscal agent for the CFA, therefore, the activities of the CFA are reflected as an agency fund of the County.

NOTE 20 – JOINT VENTURE

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

Each county is obligated to provide financial support to this entity through per diem charges and assessments that are based on the total assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County has an ongoing financial responsibility for this entity and, during 2008, contributed \$406,175 toward the operation of this facility. In 2001, the participating counties, with a substantial grant from the State of Ohio, agreed to construct a new facility and to make various other improvements. This facility was completed in 2004. The total cost of this project was \$6,258,352, with the State of Ohio contributing \$2,268,000. The remaining cost of \$3,990,352 was allocated among and contributed by the participating counties, based upon the total 2001 assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County originally issued \$1,250,000 in bond anticipation notes in 2001 for the County's estimated share of this project. The County's final share of the project's cost was \$1,311,315. The County refunded the outstanding \$1,250,000 in bond anticipation notes and financed its remaining share with general obligation bonds issued on March 15, 2004. See Note 10 for more information. The County is the fiscal agent for the Center, therefore, the activities of the Center are reflected as an agency fund of the County. Complete financial statements of the joint venture can be obtained from the Ross County Auditor, Ross County Courthouse, 2 North Paint Street, Suite G, Chillicothe, Ohio, 45601.

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Solid Waste Management District

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

During 2008, the County did not contribute any funds toward the operation of this facility. The County is the fiscal agent for the District. Therefore, the activities of the District are reflected as an agency fund of the County.

B. County Risk Sharing Authority, Inc.

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. CORSA is governed by an elected board of nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. The County's payment to CORSA in 2008 for insurance was \$376,120.

C. Pickaway/Ross/Fairfield Area 20 Workforce Investment Board

The Pickaway/Ross/Fairfield Area 20 Workforce Investment Board (the Board) is a jointly governed organization between the three counties that was created to oversee the strategic planning for workforce development in the area, and to submit periodic required plans in compliance with state and federal regulations. The Board is responsible for (i) bringing together business, education, and labor leaders to assess the workforce needs of employers, and employment and training needs of job seekers; (ii) identifying fiscal and other available resources at the local level; (iii) developing priorities and targeting resources toward meeting the priorities; (iv) setting policies and priorities; (v) working with the local elected officials to establish a one-stop system; (vi) monitoring outcomes; and (vii) allowing administrative staff to directly operate programs and resolve administrative details. The Board is appointed by the County Commissioners of each county. The Board must be comprised of at least 51% representation from the business community and includes 18 representatives from small, medium and large business; 2 representatives from education; 2 representatives from labor; 2 representatives from Community Based Organizations; 2 representatives from public or private economic development; 1 Commissioner from each county; and representatives from each of the One-Stop partners in each county.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

During 2008, the County did not contribute any funds toward the operation of the Board. The County is the fiscal agent for the Board. Therefore, the activities of the Board are reflected as an agency fund of the County

NOTE 22 - GROUP PURCHASING POOL

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

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

NOTE 23 – CONTRACTUAL COMMITMENTS

The County had the following project with contractual commitments remaining as of December 31, 2008:

Project	Fund	Contractual Commitments	Amount Paid as of December 31, 2008	Amount Remaining on Contracts
Airport Taxiway	Airport Construction	\$329,455	\$268,722	\$60,733
Totals		\$329,455	\$268,722	\$60,733

NOTE 24 – ACCOUNTABILITY

The deficit fund balances in the Correctional and Law Enforcement Fund, which is a major fund; the Economic Development Fund, which is a nonmajor special revenue fund; and the Permanent Improvement, and Airport Construction Funds, which are nonmajor capital project funds, are due to the recognition of payables in accordance with generally accepted accounting principles. These deficits do not exist on a cash basis and will be eliminated either through future revenues generated, transfers from the General Fund or payment of debt obligations.

The deficit net assets in the Ross County Group Insurance Internal Service Fund is due to insufficient revenues to fund medical claims payable at year-end. This deficit does not exist on a cash basis and will be eliminated through the County's change in insurance coverage from a self-insured program to a fully-insured program. The County will pay the run-out claims from the self-insurance program and eliminate the deficit by assessing a charge to be collected in addition to the fully-insured premium rates.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

The County's fund deficits at December 31, 2008 were as follows:

Funds	Deficit Fund Balance/ Net Assets
Correctional and Law Enforcement Fund	\$83,528
<i>Other Nonmajor Governmental Funds:</i>	
Economic Development Fund	12,508
Permanent Improvement Fund	33,680
Airport Construction Fund	158,265
<i>Internal Service Fund:</i>	
Ross County Group Insurance Fund	844,638

NOTE 25 – SUBSEQUENT EVENTS

On January 18, 2009, the County completely retired the 911 Equipment Bond Anticipation Note for \$28,000 and refinanced the Permanent Improvement Bond Anticipation Note for \$260,000.

On March 12, 2009, the County refinanced the Economic Development Bond Anticipation Note for \$1,115,000.

On June 1, 2009, the County converted from a self-insured plan to a fully insured plan through Medical Mutual of Ohio, Inc.

Combining Statements
and Individual
Fund Schedules

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

Nonmajor Special Revenue Funds

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

Dog and 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 county wide 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 and grants for planning and coordinating efforts to prevent and manage disasters. The Agency was established under Section 5915.07, Revised Code and is controlled by an executive committee made up of elected officials who participate in the Agency. The executive committee and County Commissioners employ a director and approve the budget. The County is responsible for any fund deficits.

Marriage License

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

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

Drug Enforcement and Education

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

911 Equipment

To account for the establishment and delivery of the county wide wireless 911 service in Ross County.

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 Ross County Job and Family Services, Child Enforcement Division that are restricted for use by state statute and Title IV-D grants that reimburse expenditures for child support enforcement operations.

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 and 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 county wide 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 county wide tax levy used for contracting with the Ross County Committee for the Elderly, Inc. to provide services to senior citizens of Ross County.

Economic Development

To account for the proceeds of a bond anticipation note issued to assist the Ross County Convention Facilities Authority with improvements made at the V.A. Memorial Stadium and Tecumseh Outdoor Drama, as well as account for the collection of a loan receivable from the Ross County Convention Facilities Authority.

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

Computer System Service

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

Certificate of Title Administration

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

Local Law Enforcement Grant

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

U.S. 23 Pipeline Task Force

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

Richmondale Sewer

To account for a loan received from the Ohio Water Development Authority to perform a study of the sanitary sewer system in Richmondale for the Richmondale Sewer District.

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

Child Abuse Prevention

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

Rural Victim Services

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

Jail Commissary

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

401 Care and Custody Grant

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

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

State Juvenile Program

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

Small Cities Revolving Loan

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

VOCA/SVAA Grant

To account for a 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.

Marine Patrol

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

Appalachian Flood Risk Reduction Initiative (AFRRI) Grant Fund

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

Mediator Fees

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

County Recorder's Equipment

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

Board of Elections Grant

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

Mediation Institutionalization Grant

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

Rehabilitation Center

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

Regional Multi-Purpose Facility

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

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

Workforce Development

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

Sheriff Concealed Weapon

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

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.

Drug Task Force

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

Nonmajor Debt Service Fund

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

Bond Retirement Debt Service

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

Nonmajor Capital Projects Funds

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

Permanent Improvement

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

Airport Construction

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

Board of Mental Retardation Improvements

To account for the remaining balance of a grant from the State of Ohio that is used for capital improvements of the Board of Mental Retardation and Developmental Disabilities.

Camp Cattail Construction

To account for the remaining balance of donations collected from Ross County residents used to construct and make improvements to a camping facility for the handicapped.

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

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.

County Correctional Facilities

To account for the proceeds of bond anticipation notes used for the construction of the Ross County and Chillicothe Law Enforcement Center.

Road and Bridge Improvements

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

ODOT Projects

To account for monies received from the Ohio Department of Transportation for various road and bridge improvement projects by the County Engineer.

Ross County Service Center

To account for rent revenue that is charged to tenants and used for maintenance and repairs at the Ross County Service Center.

State Route 207/U.S. 23 Connector

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

Courthouse Improvements

To account for bond anticipation note proceeds used to renovate the County courthouse.

Ross County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,239,200	\$136,797	\$110,101	\$3,486,098
Cash and Cash Equivalents in Segregated Accounts	212,190	0	0	212,190
Cash and Cash Equivalents with Fiscal Agent	0	30,830	0	30,830
Accounts Receivable	3,781	0	0	3,781
Intergovernmental Receivable	1,118,205	0	300,000	1,418,205
Property Taxes Receivable	1,434,946	0	0	1,434,946
Loans Receivable	1,148,084	0	0	1,148,084
Materials and Supplies Inventory	16,547	0	0	16,547
<i>Total Assets</i>	<u>\$7,172,953</u>	<u>\$167,627</u>	<u>\$410,101</u>	<u>\$7,750,681</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$105,813	\$0	\$4,811	\$110,624
Accrued Wages Payable	45,209	0	0	45,209
Contracts Payable	157,349	0	1,536	158,885
Intergovernmental Payable	116,265	0	0	116,265
Interfund Payable	857,252	0	180,000	1,037,252
Deferred Revenue	1,616,325	0	300,000	1,916,325
Unearned Revenue	1,253,162	0	0	1,253,162
Notes Payable	43,000	0	34,000	77,000
<i>Total Liabilities</i>	<u>4,194,375</u>	<u>0</u>	<u>520,347</u>	<u>4,714,722</u>
Fund Balances				
Reserved for Encumbrances	102,304	0	43,657	145,961
Reserved for Loans	13,488	0	0	13,488
<i>Unreserved, Undesignated, Reported in:</i>				
Special Revenue Funds	2,862,786	0	0	2,862,786
Debt Service Funds	0	167,627	0	167,627
Capital Projects Funds	0	0	(153,903)	(153,903)
<i>Total Fund Balances (Deficits)</i>	<u>2,978,578</u>	<u>167,627</u>	<u>(110,246)</u>	<u>3,035,959</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,172,953</u>	<u>\$167,627</u>	<u>\$410,101</u>	<u>\$7,750,681</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,380,783	\$0	\$0	\$1,380,783
Intergovernmental	6,273,214	0	1,473,849	7,747,063
Interest	23,303	0	446	23,749
Fines and Forfeitures	6,592	0	0	6,592
Charges for Services	2,220,333	0	0	2,220,333
Special Assessments	11,292	0	0	11,292
Other	263,236	4,376	43,564	311,176
<i>Total Revenues</i>	<u>10,178,753</u>	<u>4,376</u>	<u>1,517,859</u>	<u>11,700,988</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	866,531	0	0	866,531
Judicial	868,270	0	0	868,270
Public Safety	1,351,175	0	0	1,351,175
Public Works	140,256	0	0	140,256
Human Services	6,703,971	0	0	6,703,971
Economic Development and Assistance	550,177	0	0	550,177
Capital Outlay	0	0	1,667,609	1,667,609
<i>Debt Service:</i>				
Principal Retirement	1,173,000	525,000	389,499	2,087,499
Interest and Fiscal Charges	104,476	539,840	162,321	806,637
Bond Issuance Costs	0	54,077	0	54,077
<i>Total Expenditures</i>	<u>11,757,856</u>	<u>1,118,917</u>	<u>2,219,429</u>	<u>15,096,202</u>
<i>Excess of Revenues (Under) Expenditures</i>	<u>(1,579,103)</u>	<u>(1,114,541)</u>	<u>(701,570)</u>	<u>(3,395,214)</u>
Other Financing Sources (Uses)				
Issuance of Notes	1,115,000	0	260,000	1,375,000
Issuance of Current Refunding Bonds	0	3,142,500	2,657,500	5,800,000
Payment to Refunded Bond Escrow Agent	0	(2,935,000)	0	(2,935,000)
Transfers In	311,722	659,893	346,389	1,318,004
Transfers Out	(98,754)	0	0	(98,754)
<i>Total Other Financing Sources (Uses)</i>	<u>1,327,968</u>	<u>867,393</u>	<u>3,263,889</u>	<u>5,459,250</u>
<i>Net Change in Fund Balances</i>	(251,135)	(247,148)	2,562,319	2,064,036
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>3,229,713</u>	<u>414,775</u>	<u>(2,672,565)</u>	<u>971,923</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$2,978,578</u>	<u>\$167,627</u>	<u>(\$110,246)</u>	<u>\$3,035,959</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Assets					
Equity in Pooled Cash and Cash Equivalents	\$38,944	\$1,554	\$6,046	\$18,389	\$162,147
Cash and Cash Equivalents In					
Segregated Accounts	0	21,657	31,491	0	0
Accounts Receivable	2,767	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	2,440	0	0	0	4,304
<i>Total Assets</i>	<u>\$44,151</u>	<u>\$23,211</u>	<u>\$37,537</u>	<u>\$18,389</u>	<u>\$166,451</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$12,833	\$0	\$0	\$216	\$518
Accrued Wages Payable	2,225	1,366	0	1,726	5,266
Contracts Payable	0	0	0	0	1,105
Intergovernmental Payable	8,325	0	0	4,125	12,908
Interfund Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>23,383</u>	<u>1,366</u>	<u>0</u>	<u>6,067</u>	<u>19,797</u>
Fund Balances					
Reserved for Encumbrances	8,841	0	0	259	16,455
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	11,927	21,845	37,537	12,063	130,199
<i>Total Fund Balances (Deficits)</i>	<u>20,768</u>	<u>21,845</u>	<u>37,537</u>	<u>12,322</u>	<u>146,654</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$44,151</u>	<u>\$23,211</u>	<u>\$37,537</u>	<u>\$18,389</u>	<u>\$166,451</u>

Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	911 Equipment	Probate Conduct of Business	Child Enforcement
\$111,122	\$52,106	\$31,846	\$9,826	\$5,078	\$185,520	\$7,336	\$484,748
0	0	0	0	0	0	0	0
0	1,014	0	0	0	0	0	0
0	0	4,155	0	0	0	0	254,152
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	675	0	0	0	0	0	0
<u>\$111,122</u>	<u>\$53,795</u>	<u>\$36,001</u>	<u>\$9,826</u>	<u>\$5,078</u>	<u>\$185,520</u>	<u>\$7,336</u>	<u>\$738,900</u>
\$0	\$0	\$0	\$0	\$0	\$29,388	\$0	\$0
0	237	1,996	0	0	0	0	20,346
0	0	0	0	0	0	0	4,809
0	0	4,687	0	0	0	0	32,819
0	0	0	0	0	0	0	183,841
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	28,000	0	0
0	237	6,683	0	0	57,388	0	241,815
0	0	5,370	0	0	0	0	107
0	0	0	0	0	0	0	0
111,122	53,558	23,948	9,826	5,078	128,132	7,336	496,978
111,122	53,558	29,318	9,826	5,078	128,132	7,336	497,085
<u>\$111,122</u>	<u>\$53,795</u>	<u>\$36,001</u>	<u>\$9,826</u>	<u>\$5,078</u>	<u>\$185,520</u>	<u>\$7,336</u>	<u>\$738,900</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol
Assets					
Equity in Pooled Cash and Cash Equivalents	\$63,083	\$358,975	\$59,434	\$701,517	\$1,835
Cash and Cash Equivalents In					
Segregated Accounts	0	0	0	333	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	240,986	0
Property Taxes Receivable	0	0	0	938,601	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	828	0	0	0
<i>Total Assets</i>	<u>\$63,083</u>	<u>\$359,803</u>	<u>\$59,434</u>	<u>\$1,881,437</u>	<u>\$1,835</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$199	\$700	\$24,357	\$0
Accrued Wages Payable	0	2,658	0	0	0
Contracts Payable	0	0	0	139,918	0
Intergovernmental Payable	0	3,818	0	3,591	0
Interfund Payable	0	0	0	483,682	0
Deferred Revenue	0	0	0	126,202	0
Unearned Revenue	0	0	0	819,875	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>6,675</u>	<u>700</u>	<u>1,597,625</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	723	1,122	15	1,864	0
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	62,360	352,006	58,719	281,948	1,835
<i>Total Fund Balances (Deficits)</i>	<u>63,083</u>	<u>353,128</u>	<u>58,734</u>	<u>283,812</u>	<u>1,835</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$63,083</u>	<u>\$359,803</u>	<u>\$59,434</u>	<u>\$1,881,437</u>	<u>\$1,835</u>

Senior Citizens Levy	Economic Development	Computer System Service	Certificate of Title Administration	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	Small Cities Block Grant	Prosecutor's Diversion Program
\$0	\$2,492	\$6,495	\$33,670	\$14,945	\$25,307	\$54,776	\$25,639
0	0	1,480	20,505	0	0	0	0
0	0	0	0	0	0	0	0
32,403	0	0	0	0	0	12,270	29,862
496,345	0	0	0	0	0	0	0
0	1,130,000	0	0	0	0	0	0
0	0	0	3,667	0	0	0	0
<u>\$528,748</u>	<u>\$1,132,492</u>	<u>\$7,975</u>	<u>\$57,842</u>	<u>\$14,945</u>	<u>\$25,307</u>	<u>\$67,046</u>	<u>\$55,501</u>

\$0		\$0	\$454	\$0	\$281	\$0	\$119
0	0	0	5,276	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	12,512	0	0	0	3,199
0	0	0	0	0	0	7,967	500
67,242	1,130,000	0	0	0	0	0	14,931
433,287	0	0	0	0	0	0	0
0	15,000	0	0	0	0	0	0
<u>500,529</u>	<u>1,145,000</u>	<u>0</u>	<u>18,242</u>	<u>0</u>	<u>281</u>	<u>7,967</u>	<u>18,749</u>

0	0	0	536	0	1,606	0	0
0	0	0	0	0	0	0	0
<u>28,219</u>	<u>(12,508)</u>	<u>7,975</u>	<u>39,064</u>	<u>14,945</u>	<u>23,420</u>	<u>59,079</u>	<u>36,752</u>
<u>28,219</u>	<u>(12,508)</u>	<u>7,975</u>	<u>39,600</u>	<u>14,945</u>	<u>25,026</u>	<u>59,079</u>	<u>36,752</u>
<u>\$528,748</u>	<u>\$1,132,492</u>	<u>\$7,975</u>	<u>\$57,842</u>	<u>\$14,945</u>	<u>\$25,307</u>	<u>\$67,046</u>	<u>\$55,501</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Child Abuse Prevention	Rural Victim Services	Jail Commissary	401 Care and Custody Grant	State Juvenile Program
Assets					
Equity in Pooled Cash and Cash Equivalents	\$3,396	\$2	\$0	\$105,337	\$11,912
Cash and Cash Equivalents In					
Segregated Accounts	0	0	31,742	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	3,087	0
<i>Total Assets</i>	<u>\$3,396</u>	<u>\$2</u>	<u>\$31,742</u>	<u>\$108,424</u>	<u>\$11,912</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$16,820	\$0
Accrued Wages Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
Interfund Payable	0	0	0	31,576	0
Deferred Revenue	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,396</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	0	0	0	46,857	0
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	3,396	2	31,742	13,171	11,912
<i>Total Fund Balances (Deficits)</i>	<u>3,396</u>	<u>2</u>	<u>31,742</u>	<u>60,028</u>	<u>11,912</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,396</u>	<u>\$2</u>	<u>\$31,742</u>	<u>\$108,424</u>	<u>\$11,912</u>

Small Cities Revolving Loan	VOCA/ SVAA Grant	County Ditch	Marine Patrol	AFRRI Grant	Mediator Fees	County Recorder's Equipment	Board of Elections Grant
\$100,791	\$18,103	\$49,738	\$2,542	\$511	\$129,018	\$14,272	\$640
101,730	0	0	0	0	3,252	0	0
0	0	0	0	0	0	0	0
0	49,931	0	0	1,419	0	0	0
0	0	0	0	0	0	0	0
18,084	0	0	0	0	0	0	0
0	1,546	0	0	0	0	0	0
<u>\$220,605</u>	<u>\$69,580</u>	<u>\$49,738</u>	<u>\$2,542</u>	<u>\$1,930</u>	<u>\$132,270</u>	<u>\$14,272</u>	<u>\$640</u>
\$0	\$434	\$0	\$0	\$0	\$0	\$0	\$0
0	1,477	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	3,238	0	613	0	0	0	0
0	0	0	0	0	0	0	0
0	49,931	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>55,080</u>	<u>0</u>	<u>613</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,841	819	0	0	0	0	0	0
13,488	0	0	0	0	0	0	0
<u>205,276</u>	<u>13,681</u>	<u>49,738</u>	<u>1,929</u>	<u>1,930</u>	<u>132,270</u>	<u>14,272</u>	<u>640</u>
<u>220,605</u>	<u>14,500</u>	<u>49,738</u>	<u>1,929</u>	<u>1,930</u>	<u>132,270</u>	<u>14,272</u>	<u>640</u>
<u>\$220,605</u>	<u>\$69,580</u>	<u>\$49,738</u>	<u>\$2,542</u>	<u>\$1,930</u>	<u>\$132,270</u>	<u>\$14,272</u>	<u>\$640</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Mediation Institutionalization Grant	Regional Multi-Purpose Facility	Workforce Development	Sheriff Concealed Weapon	David Meade-Massie
Assets					
Equity in Pooled Cash and Cash Equivalents	\$66,048	\$27	\$264,289	\$3,381	\$1,144
Cash and Cash Equivalents In					
Segregated Accounts	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	16,632	228,019	123,376	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
<i>Total Assets</i>	<u>\$82,680</u>	<u>\$228,046</u>	<u>\$387,665</u>	<u>\$3,381</u>	<u>\$1,144</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$18,793	\$0	\$0
Accrued Wages Payable	2,636	0	0	0	0
Contracts Payable	0	0	11,517	0	0
Intergovernmental Payable	6,072	0	20,358	0	0
Interfund Payable	0	0	149,686	0	0
Deferred Revenue	0	228,019	0	0	0
Unearned Revenue	0	0	0	0	0
Notes Payable	0	0	0	0	0
<i>Total Liabilities</i>	<u>8,708</u>	<u>228,019</u>	<u>200,354</u>	<u>0</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	800	0	13,790	0	0
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	73,172	27	173,521	3,381	1,144
<i>Total Fund Balances (Deficits)</i>	<u>73,972</u>	<u>27</u>	<u>187,311</u>	<u>3,381</u>	<u>1,144</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$82,680</u>	<u>\$228,046</u>	<u>\$387,665</u>	<u>\$3,381</u>	<u>\$1,144</u>

Drug Task Force	Total Nonmajor Special Revenue Funds
\$5,219	\$3,239,200
0	212,190
0	3,781
125,000	1,118,205
0	1,434,946
0	1,148,084
0	16,547
<u>\$130,219</u>	<u>\$7,172,953</u>

\$701	\$105,813
0	45,209
0	157,349
0	116,265
0	857,252
0	1,616,325
0	1,253,162
0	43,000
<u>701</u>	<u>4,194,375</u>

1,299	102,304
0	13,488
<u>128,219</u>	<u>2,862,786</u>
<u>129,518</u>	<u>2,978,578</u>
<u>\$130,219</u>	<u>\$7,172,953</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	2,500	0
Interest	0	0	0	0	0
Fines and Forfeitures	5,061	523	0	0	0
Charges for Services	129,107	0	0	0	536,914
Special Assessments	0	0	0	0	0
Other	6,790	0	17	30,756	0
<i>Total Revenues</i>	<u>140,958</u>	<u>523</u>	<u>17</u>	<u>33,256</u>	<u>536,914</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	524,204
Judicial	0	0	0	0	0
Public Safety	247,342	9,003	21,885	0	0
Public Works	0	0	0	107,647	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>247,342</u>	<u>9,003</u>	<u>21,885</u>	<u>107,647</u>	<u>524,204</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(106,384)</u>	<u>(8,480)</u>	<u>(21,868)</u>	<u>(74,391)</u>	<u>12,710</u>
Other Financing Sources (Uses)					
Issuance of Notes	0	0	0	0	0
Transfers In	122,000	0	0	86,668	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>122,000</u>	<u>0</u>	<u>0</u>	<u>86,668</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	15,616	(8,480)	(21,868)	12,277	12,710
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>5,152</u>	<u>30,325</u>	<u>59,405</u>	<u>45</u>	<u>133,944</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$20,768</u></u>	<u><u>\$21,845</u></u>	<u><u>\$37,537</u></u>	<u><u>\$12,322</u></u>	<u><u>\$146,654</u></u>

Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	911 Equipment	Probate Conduct of Business	Child Enforcement
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	197,231	0	0	0	0	1,488,303
0	15,476	0	0	0	0	0	0
0	0	0	0	933	0	0	0
0	0	0	17,545	0	311,893	517	300,175
0	0	0	0	0	0	0	0
0	0	0	0	0	225	0	0
0	15,476	197,231	17,545	933	312,118	517	1,788,478
0	9,875	0	0	0	0	0	0
65,730	0	0	0	0	0	0	0
0	0	185,837	0	0	239,462	0	0
0	0	0	0	0	0	0	0
0	0	0	7,719	0	0	0	1,464,080
0	0	0	0	0	0	0	0
0	0	0	0	0	28,000	0	0
0	0	0	0	0	2,908	0	0
65,730	9,875	185,837	7,719	0	270,370	0	1,464,080
(65,730)	5,601	11,394	9,826	933	41,748	517	324,398
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
(65,730)	5,601	11,394	9,826	933	41,748	517	324,398
176,852	47,957	17,924	0	4,145	86,384	6,819	172,687
<u>\$111,122</u>	<u>\$53,558</u>	<u>\$29,318</u>	<u>\$9,826</u>	<u>\$5,078</u>	<u>\$128,132</u>	<u>\$7,336</u>	<u>\$497,085</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, 2008

	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol
Revenues					
Property Taxes	\$0	\$0	\$0	\$903,305	\$0
Intergovernmental	0	0	0	2,018,512	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	75
Charges for Services	5,829	123,666	6,991	91,287	0
Special Assessments	0	0	0	0	0
Other	0	11,705	0	4,190	0
<i>Total Revenues</i>	<u>5,829</u>	<u>135,371</u>	<u>6,991</u>	<u>3,017,294</u>	<u>75</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	77,490	0	0	0
Judicial	6,537	0	7,590	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	3,334,363	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>6,537</u>	<u>77,490</u>	<u>7,590</u>	<u>3,334,363</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(708)</u>	<u>57,881</u>	<u>(599)</u>	<u>(317,069)</u>	<u>75</u>
Other Financing Sources (Uses)					
Issuance of Notes	0	0	0	0	0
Transfers In	0	0	0	4,190	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,190</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(708)</u>	<u>57,881</u>	<u>(599)</u>	<u>(312,879)</u>	<u>75</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>63,791</u>	<u>295,247</u>	<u>59,333</u>	<u>596,691</u>	<u>1,760</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$63,083</u></u>	<u><u>\$353,128</u></u>	<u><u>\$58,734</u></u>	<u><u>\$283,812</u></u>	<u><u>\$1,835</u></u>

Senior Citizens Levy	Economic Development	Computer System Service	Certificate of Title Administration	Local Law Enforcement Grant	U.S. 23 Pipeline Task Force	Richmondale Sewer	Small Cities Block Grant
\$477,478	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98,923	0	0	0	5,107	125,630	0	389,971
0	69	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	36,954	280,621	0	0	0	0
0	0	0	0	0	0	0	0
0	116,568	0	0	0	0	20,912	0
<u>576,401</u>	<u>116,637</u>	<u>36,954</u>	<u>280,621</u>	<u>5,107</u>	<u>125,630</u>	<u>20,912</u>	<u>389,971</u>
0	0	0	246,549	0	0	0	0
0	0	54,676	0	0	0	0	0
0	0	0	0	0	156,122	0	0
0	0	0	0	0	0	19,662	0
563,359	0	0	0	0	0	0	0
0	0	0	0	0	0	0	523,760
0	1,145,000	0	0	0	0	0	0
0	101,568	0	0	0	0	0	0
<u>563,359</u>	<u>1,246,568</u>	<u>54,676</u>	<u>246,549</u>	<u>0</u>	<u>156,122</u>	<u>19,662</u>	<u>523,760</u>
<u>13,042</u>	<u>(1,129,931)</u>	<u>(17,722)</u>	<u>34,072</u>	<u>5,107</u>	<u>(30,492)</u>	<u>1,250</u>	<u>(133,789)</u>
0	1,115,000	0	0	0	0	0	0
0	0	0	0	0	15,000	0	4,946
0	0	0	(50,000)	0	0	0	0
<u>0</u>	<u>1,115,000</u>	<u>0</u>	<u>(50,000)</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>4,946</u>
13,042	(14,931)	(17,722)	(15,928)	5,107	(15,492)	1,250	(128,843)
15,177	2,423	25,697	55,528	9,838	40,518	(1,250)	187,922
<u>\$28,219</u>	<u>(\$12,508)</u>	<u>\$7,975</u>	<u>\$39,600</u>	<u>\$14,945</u>	<u>\$25,026</u>	<u>\$0</u>	<u>\$59,079</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, 2008

	Prosecutor's Diversion Program	Child Abuse Prevention	Rural Victim Services	Jail Commissary	401 Care and Custody Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	59,504	0	0	0	258,209
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	6,444	0	0	189,268	0
Special Assessments	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>65,948</u>	<u>0</u>	<u>0</u>	<u>189,268</u>	<u>258,209</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	521,402
Public Safety	59,886	0	11,064	184,942	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>59,886</u>	<u>0</u>	<u>11,064</u>	<u>184,942</u>	<u>521,402</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,062</u>	<u>0</u>	<u>(11,064)</u>	<u>4,326</u>	<u>(263,193)</u>
Other Financing Sources (Uses)					
Issuance of Notes	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	6,062	0	(11,064)	4,326	(263,193)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>30,690</u>	<u>3,396</u>	<u>11,066</u>	<u>27,416</u>	<u>323,221</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$36,752</u></u>	<u><u>\$3,396</u></u>	<u><u>\$2</u></u>	<u><u>\$31,742</u></u>	<u><u>\$60,028</u></u>

State Juvenile Program	Small Cities Revolving Loan	VOCA/ SVAA Grant	County Ditch	Marine Patrol	AFRRI Grant	Mediator Fees	County Recorder's Equipment
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	64,530	0	18,413	1,419	0	0
0	7,758	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	61,884	0
0	0	0	11,292	0	0	0	0
0	1,594	0	0	0	0	0	0
0	9,352	64,530	11,292	18,413	1,419	61,884	0
0	0	0	0	0	0	0	8,413
0	0	87,840	0	0	0	4,000	0
0	0	0	0	22,919	0	0	0
0	0	0	12,947	0	0	0	0
0	0	0	0	0	0	0	0
0	26,417	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	26,417	87,840	12,947	22,919	0	4,000	8,413
0	(17,065)	(23,310)	(1,655)	(4,506)	1,419	57,884	(8,413)
0	0	0	0	0	0	0	0
0	0	18,800	0	5,500	0	0	15,000
0	(4,946)	0	0	0	0	(39,618)	0
0	(4,946)	18,800	0	5,500	0	(39,618)	15,000
0	(22,011)	(4,510)	(1,655)	994	1,419	18,266	6,587
11,912	242,616	19,010	51,393	935	511	114,004	7,685
<u>\$11,912</u>	<u>\$220,605</u>	<u>\$14,500</u>	<u>\$49,738</u>	<u>\$1,929</u>	<u>\$1,930</u>	<u>\$132,270</u>	<u>\$14,272</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, 2008

	Board of Elections Grant	Mediation Institutionalization Grant	Rehabilitation Center	Regional Multi-Purpose Facility	Workforce Development
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	640	121,773	0	0	1,297,549
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	0	0
Special Assessments	0	0	0	0	0
Other	0	0	4,190	0	66,289
<i>Total Revenues</i>	<u>640</u>	<u>121,773</u>	<u>4,190</u>	<u>0</u>	<u>1,363,838</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	120,495	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	1,334,450
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>120,495</u>	<u>0</u>	<u>0</u>	<u>1,334,450</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>640</u>	<u>1,278</u>	<u>4,190</u>	<u>0</u>	<u>29,388</u>
Other Financing Sources (Uses)					
Issuance of Notes	0	0	0	0	0
Transfers In	0	39,618	0	0	0
Transfers Out	0	0	(4,190)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>39,618</u>	<u>(4,190)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	640	40,896	0	0	29,388
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>0</u>	<u>33,076</u>	<u>0</u>	<u>27</u>	<u>157,923</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$640</u>	<u>\$73,972</u>	<u>\$0</u>	<u>\$27</u>	<u>\$187,311</u>

Sheriff Concealed Weapon	David Meade-Massie	Drug Task Force	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$1,380,783
0	0	125,000	6,273,214
0	0	0	23,303
0	0	0	6,592
121,238	0	0	2,220,333
0	0	0	11,292
0	0	0	263,236
<u>121,238</u>	<u>0</u>	<u>125,000</u>	<u>10,178,753</u>
0	0	0	866,531
0	0	0	868,270
117,321	0	95,392	1,351,175
0	0	0	140,256
0	0	0	6,703,971
0	0	0	550,177
0	0	0	1,173,000
0	0	0	104,476
<u>117,321</u>	<u>0</u>	<u>95,392</u>	<u>11,757,856</u>
<u>3,917</u>	<u>0</u>	<u>29,608</u>	<u>(1,579,103)</u>
0	0	0	1,115,000
0	0	0	311,722
0	0	0	(98,754)
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,327,968</u>
3,917	0	29,608	(251,135)
(536)	1,144	99,910	3,229,713
<u>\$3,381</u>	<u>\$1,144</u>	<u>\$129,518</u>	<u>\$2,978,578</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008

	Permanent Improvement	Airport Construction	Board of Mental Retardation Improvements	Camp Cattail Construction	County Correctional Facilities
Assets					
Equity in Pooled Cash and Cash Equivalents	\$320	\$26,546	\$6,254	\$16,528	\$4,866
Intergovernmental Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$320</u>	<u>\$26,546</u>	<u>\$6,254</u>	<u>\$16,528</u>	<u>\$4,866</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$4,811	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Interfund Payable	0	180,000	0	0	0
Deferred Revenue	0	0	0	0	0
Notes Payable	34,000	0	0	0	0
<i>Total Liabilities</i>	<u>34,000</u>	<u>184,811</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Capital Projects Funds	(33,680)	(158,265)	6,254	16,528	4,866
<i>Total Fund Balances (Deficits)</i>	<u>(33,680)</u>	<u>(158,265)</u>	<u>6,254</u>	<u>16,528</u>	<u>4,866</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$320</u>	<u>\$26,546</u>	<u>\$6,254</u>	<u>\$16,528</u>	<u>\$4,866</u>

<u>Road & Bridge Improvements</u>	<u>ODOT Projects</u>	<u>Ross County Service Center</u>	<u>State Route 207/ U.S. 23 Connector</u>	<u>Courthouse Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$23	\$0	\$43,100	\$56	\$12,408	\$110,101
0	300,000	0	0	0	300,000
<u>\$23</u>	<u>\$300,000</u>	<u>\$43,100</u>	<u>\$56</u>	<u>\$12,408</u>	<u>\$410,101</u>
\$0	\$0	\$0	\$0	\$0	\$4,811
0	0	0	0	1,536	1,536
0	0	0	0	0	180,000
0	300,000	0	0	0	300,000
0	0	0	0	0	34,000
0	300,000	0	0	1,536	520,347
0	0	0	0	43,657	43,657
23	0	43,100	56	(32,785)	(153,903)
23	0	43,100	56	10,872	(110,246)
<u>\$23</u>	<u>\$300,000</u>	<u>\$43,100</u>	<u>\$56</u>	<u>\$12,408</u>	<u>\$410,101</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008

	Permanent Improvement	Airport Construction	Board of Mental Retardation Improvements	Camp Cattail Construction	Issue II Projects
Revenues					
Intergovernmental	\$0	\$795,503	\$0	\$0	\$678,346
Interest	0	0	0	0	0
Other	2,277	0	0	0	0
<i>Total Revenues</i>	<u>2,277</u>	<u>795,503</u>	<u>0</u>	<u>0</u>	<u>678,346</u>
Expenditures					
Capital Outlay	0	978,282	9,445	0	678,346
<i>Debt Service:</i>					
Principal Retirement	294,000	0	0	0	0
Interest and Fiscal Charges	19,682	0	0	0	0
<i>Total Expenditures</i>	<u>313,682</u>	<u>978,282</u>	<u>9,445</u>	<u>0</u>	<u>678,346</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(311,405)</u>	<u>(182,779)</u>	<u>(9,445)</u>	<u>0</u>	<u>0</u>
Other Financing Sources					
Issuance of Notes	260,000	0	0	0	0
Issuance of Current Refunding Bonds	0	0	0	0	0
Transfers In	113,501	0	0	0	0
<i>Total Other Financing Sources</i>	<u>373,501</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	62,096	(182,779)	(9,445)	0	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(95,776)</u>	<u>24,514</u>	<u>15,699</u>	<u>16,528</u>	<u>0</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$33,680)</u></u>	<u><u>(\$158,265)</u></u>	<u><u>\$6,254</u></u>	<u><u>\$16,528</u></u>	<u><u>\$0</u></u>

County Correctional Facilities	Road & Bridge Improvements	Ross County Service Center	State Route 207/ U.S. 23 Connector	Courthouse Improvements	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$0	\$1,473,849
96	0	0	0	350	446
1,870	1,335	35,889	56	2,137	43,564
1,966	1,335	35,889	56	2,487	1,517,859
0	0	0	0	1,536	1,667,609
0	0	0	95,499	0	389,499
41,570	29,922	0	24,759	46,388	162,321
41,570	29,922	0	120,258	47,924	2,219,429
(39,604)	(28,587)	35,889	(120,202)	(45,437)	(701,570)
0	0	0	0	0	260,000
937,500	675,000	0	0	1,045,000	2,657,500
39,732	28,610	0	120,258	44,288	346,389
977,232	703,610	0	120,258	1,089,288	3,263,889
937,628	675,023	35,889	56	1,043,851	2,562,319
(932,762)	(675,000)	7,211	0	(1,032,979)	(2,672,565)
\$4,866	\$23	\$43,100	\$56	\$10,872	(\$110,246)

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dog and Kennel Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and Forfeitures	\$4,500	\$4,500	\$5,061	\$561
Charges for Services	122,000	122,000	128,794	6,794
Other	7,000	7,000	6,790	(210)
<i>Total Revenues</i>	<u>133,500</u>	<u>133,500</u>	<u>140,645</u>	<u>7,145</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	190,578	180,565	176,125	4,440
Contractual Services	2,607	2,607	2,606	1
Materials and Supplies	6,310	6,310	4,556	1,754
Other	37,320	77,487	74,698	2,789
Total Public Safety	<u>236,815</u>	<u>266,969</u>	<u>257,985</u>	<u>8,984</u>
<i>Total Expenditures</i>	<u>236,815</u>	<u>266,969</u>	<u>257,985</u>	<u>8,984</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(103,315)</u>	<u>(133,469)</u>	<u>(117,340)</u>	<u>16,129</u>
Other Financing Sources				
Transfers In	95,000	122,000	122,000	0
<i>Total Other Financing Sources</i>	<u>95,000</u>	<u>122,000</u>	<u>122,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(8,315)	(11,469)	4,660	16,129
Fund Balances at Beginning of Year	9,199	9,199	9,199	0
Prior Year Encumbrances Appropriated	3,226	3,226	3,226	0
Fund Balances at End of Year	<u>\$4,110</u>	<u>\$956</u>	<u>\$17,085</u>	<u>\$16,129</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Law Enforcement Fund
For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$1,000	\$1,000	\$523	(\$477)
<i>Total Revenues</i>	<u>1,000</u>	<u>1,000</u>	<u>523</u>	<u>(477)</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,000	1,000	523	(477)
Fund Balances at Beginning of Year	<u>1,031</u>	<u>1,031</u>	<u>1,031</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,031</u></u>	<u><u>\$2,031</u></u>	<u><u>\$1,554</u></u>	<u><u>(\$477)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Law Enforcement Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	6,046	6,046	6,046	0
Fund Balances at End of Year	\$6,046	\$6,046	\$6,046	\$0

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Litter Control Fund
For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$25,000	\$25,000	\$2,500	(\$22,500)
Other	10,000	11,200	30,756	19,556
<i>Total Revenues</i>	<u>35,000</u>	<u>36,200</u>	<u>33,256</u>	<u>(2,944)</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	96,068	96,068	95,078	990
Materials and Supplies	1,918	1,918	315	1,603
Other	14,746	17,246	11,730	5,516
Total Public Works	<u>112,732</u>	<u>115,232</u>	<u>107,123</u>	<u>8,109</u>
<i>Total Expenditures</i>	<u>112,732</u>	<u>115,232</u>	<u>107,123</u>	<u>8,109</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(77,732)</u>	<u>(79,032)</u>	<u>(73,867)</u>	<u>5,165</u>
Other Financing Sources				
Transfers In	74,000	74,000	86,668	12,668
<i>Total Other Financing Sources</i>	<u>74,000</u>	<u>74,000</u>	<u>86,668</u>	<u>12,668</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(3,732)</u>	<u>(5,032)</u>	<u>12,801</u>	<u>17,833</u>
Fund Balances at Beginning of Year	4,049	4,049	4,049	0
Prior Year Encumbrances Appropriated	1,064	1,064	1,064	0
Fund Balances at End of Year	<u>\$1,381</u>	<u>\$81</u>	<u>\$17,914</u>	<u>\$17,833</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Real Estate Assessment Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$502,000	\$502,000	\$536,914	\$34,914
<i>Total Revenues</i>	<u>502,000</u>	<u>502,000</u>	<u>536,914</u>	<u>34,914</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	286,072	286,072	256,109	29,963
Contractual Services	205,458	260,458	252,069	8,389
Materials and Supplies	19,827	19,827	18,411	1,416
Capital Outlay	5,517	5,517	1,890	3,627
Other	15,446	15,446	15,379	67
Total Legislative and Executive	<u>532,320</u>	<u>587,320</u>	<u>543,858</u>	<u>43,462</u>
<i>Total Expenditures</i>	<u>532,320</u>	<u>587,320</u>	<u>543,858</u>	<u>43,462</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,320)	(85,320)	(6,944)	78,376
Fund Balances at Beginning of Year	143,172	143,172	143,172	0
Prior Year Encumbrances Appropriated	<u>8,947</u>	<u>8,947</u>	<u>8,947</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$121,799</u></u>	<u><u>\$66,799</u></u>	<u><u>\$145,175</u></u>	<u><u>\$78,376</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Youth Services Subsidy Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$122,089	\$0	\$0	\$0
<i>Total Revenues</i>	<u>122,089</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Contractual Services	56,660	30,688	30,688	0
Materials and Supplies	5,431	5,326	5,326	0
Capital Outlay	80	0	0	0
Other	30,589	16,762	16,762	0
Total Judicial	<u>92,760</u>	<u>52,776</u>	<u>52,776</u>	<u>0</u>
<i>Total Expenditures</i>	<u>92,760</u>	<u>52,776</u>	<u>52,776</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	29,329	(52,776)	(52,776)	0
Fund Balances at Beginning of Year	133,180	133,180	133,180	0
Prior Year Encumbrances Appropriated	<u>30,717</u>	<u>30,717</u>	<u>30,717</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$193,226</u></u>	<u><u>\$111,121</u></u>	<u><u>\$111,121</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Treasurer's Prepayment Fund
For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$18,040</u>	<u>(\$6,960)</u>
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>18,040</u>	<u>(6,960)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	7,837	7,837	7,837	0
Other	<u>3,600</u>	<u>3,600</u>	<u>2,146</u>	<u>1,454</u>
Total Legislative and Executive	<u>11,437</u>	<u>11,437</u>	<u>9,983</u>	<u>1,454</u>
<i>Total Expenditures</i>	<u>11,437</u>	<u>11,437</u>	<u>9,983</u>	<u>1,454</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	13,563	13,563	8,057	(5,506)
Fund Balances at Beginning of Year	<u>44,049</u>	<u>44,049</u>	<u>44,049</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$57,612</u></u>	<u><u>\$57,612</u></u>	<u><u>\$52,106</u></u>	<u><u>(\$5,506)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Fund
For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$109,245	\$194,183	\$193,076	(\$1,107)
<i>Total Revenues</i>	<u>109,245</u>	<u>194,183</u>	<u>193,076</u>	<u>(1,107)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	92,821	101,116	93,410	7,706
Contractual Services	1,500	85,688	85,121	567
Materials and Supplies	6,936	7,686	7,068	618
Other	8,410	6,160	4,691	1,469
Total Public Safety	<u>109,667</u>	<u>200,650</u>	<u>190,290</u>	<u>10,360</u>
<i>Total Expenditures</i>	<u>109,667</u>	<u>200,650</u>	<u>190,290</u>	<u>10,360</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(422)	(6,467)	2,786	9,253
Fund Balances at Beginning of Year	20,841	20,841	20,841	0
Prior Year Encumbrances Appropriated	<u>2,847</u>	<u>2,847</u>	<u>2,847</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$23,266</u></u>	<u><u>\$17,221</u></u>	<u><u>\$26,474</u></u>	<u><u>\$9,253</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marriage License Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$24,000	\$24,000	\$17,545	(\$6,455)
<i>Total Revenues</i>	<u>24,000</u>	<u>24,000</u>	<u>17,545</u>	<u>(6,455)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	35,343	19,150	19,150	0
Total Human Services	<u>35,343</u>	<u>19,150</u>	<u>19,150</u>	<u>0</u>
<i>Total Expenditures</i>	<u>35,343</u>	<u>19,150</u>	<u>19,150</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,343)	4,850	(1,605)	(6,455)
Fund Balances at Beginning of Year	3,088	3,088	3,088	0
Prior Year Encumbrances Appropriated	<u>8,342</u>	<u>8,342</u>	<u>8,342</u>	<u>0</u>
Fund Balances at End of Year	<u>\$87</u>	<u>\$16,280</u>	<u>\$9,825</u>	<u>(\$6,455)</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Enforcement and Education Fund
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$500	\$500	\$933	\$433
<i>Total Revenues</i>	500	500	933	433
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	500	500	933	433
Fund Balances at Beginning of Year	4,145	4,145	4,145	0
Fund Balances at End of Year	<u>\$4,645</u>	<u>\$4,645</u>	<u>\$5,078</u>	<u>\$433</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
911 Equipment Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$333,670	\$333,670	\$328,616	(\$5,054)
Other	0	0	225	225
<i>Total Revenues</i>	<u>333,670</u>	<u>333,670</u>	<u>328,841</u>	<u>(4,829)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	0	5,000	0	5,000
Capital Outlay	0	206,000	204,252	1,748
Other	0	15,000	14,177	823
<i>Total Public Safety</i>	<u>0</u>	<u>226,000</u>	<u>218,429</u>	<u>7,571</u>
<i>Debt Service:</i>				
Principal Retirement	32,000	60,300	60,000	300
Interest and Fiscal Charges	2,700	2,916	2,908	8
<i>Total Debt Service</i>	<u>34,700</u>	<u>63,216</u>	<u>62,908</u>	<u>308</u>
<i>Total Expenditures</i>	<u>34,700</u>	<u>289,216</u>	<u>281,337</u>	<u>7,879</u>
<i>Excess of Revenues Over Expenditures</i>	298,970	44,454	47,504	3,050
Other Financing Sources				
Issuance of Notes	0	0	28,000	28,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>28,000</u>	<u>28,000</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	298,970	44,454	75,504	31,050
Fund Balances at Beginning of Year	110,016	110,016	110,016	0
Fund Balances at End of Year	<u>\$408,986</u>	<u>\$154,470</u>	<u>\$185,520</u>	<u>\$31,050</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate Conduct of Business Fund
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$558	\$558	\$517	(\$41)
<i>Total Revenues</i>	<u>558</u>	<u>558</u>	<u>517</u>	<u>(41)</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	558	558	517	(41)
Fund Balances at Beginning of Year	<u>6,819</u>	<u>6,819</u>	<u>6,819</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$7,377</u></u>	<u><u>\$7,377</u></u>	<u><u>\$7,336</u></u>	<u><u>(\$41)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Enforcement Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,146,108	\$1,146,108	\$1,342,153	\$196,045
Charges for Services	361,000	361,000	300,175	(60,825)
Other	30,000	30,000	0	(30,000)
<i>Total Revenues</i>	<u>1,537,108</u>	<u>1,537,108</u>	<u>1,642,328</u>	<u>105,220</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	939,126	951,126	920,047	31,079
Contractual Services	216,438	216,438	194,986	21,452
Other	381,581	207,581	202,953	4,628
Total Human Services	<u>1,537,145</u>	<u>1,375,145</u>	<u>1,317,986</u>	<u>57,159</u>
<i>Total Expenditures</i>	<u>1,537,145</u>	<u>1,375,145</u>	<u>1,317,986</u>	<u>57,159</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(37)	161,963	324,342	162,379
Fund Balances at Beginning of Year	160,261	160,261	160,261	0
Prior Year Encumbrances Appropriated	<u>36</u>	<u>36</u>	<u>36</u>	<u>0</u>
Fund Balances at End of Year	<u>\$160,260</u>	<u>\$322,260</u>	<u>\$484,639</u>	<u>\$162,379</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computerized Research Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$6,600	\$6,600	\$5,829	(\$771)
<i>Total Revenues</i>	<u>6,600</u>	<u>6,600</u>	<u>5,829</u>	<u>(771)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Other	6,860	7,860	7,260	600
Total Judicial	<u>6,860</u>	<u>7,860</u>	<u>7,260</u>	<u>600</u>
<i>Total Expenditures</i>	<u>6,860</u>	<u>7,860</u>	<u>7,260</u>	<u>600</u>
<i>Excess of Revenues Under Expenditures</i>	(260)	(1,260)	(1,431)	(171)
Fund Balances at Beginning of Year	57,171	57,171	57,171	0
Prior Year Encumbrances Appropriated	<u>6,620</u>	<u>6,620</u>	<u>6,620</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$63,531</u></u>	<u><u>\$62,531</u></u>	<u><u>\$62,360</u></u>	<u><u>(\$171)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Delinquent Tax and Assessment Collection Fund
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$100,000	\$100,000	\$123,666	\$23,666
Other	5,000	5,000	11,705	6,705
<i>Total Revenues</i>	105,000	105,000	135,371	30,371
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	61,859	61,859	61,351	508
Contractual Services	10,095	10,095	541	9,554
Materials and Supplies	3,559	3,559	2,586	973
Capital Outlay	6,000	6,000	128	5,872
Other	15,046	15,046	11,816	3,230
Total Legislative and Executive	96,559	96,559	76,422	20,137
<i>Total Expenditures</i>	96,559	96,559	76,422	20,137
<i>Excess of Revenues Over Expenditures</i>	8,441	8,441	58,949	50,508
Fund Balances at Beginning of Year	295,255	295,255	295,255	0
Prior Year Encumbrances Appropriated	3,450	3,450	3,450	0
Fund Balances at End of Year	\$307,146	\$307,146	\$357,654	\$50,508

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Guardianship Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$9,016	\$9,016	\$6,991	(\$2,025)
<i>Total Revenues</i>	<u>9,016</u>	<u>9,016</u>	<u>6,991</u>	<u>(2,025)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Other	20,504	20,504	7,055	13,449
Total Judicial	<u>20,504</u>	<u>20,504</u>	<u>7,055</u>	<u>13,449</u>
<i>Total Expenditures</i>	<u>20,504</u>	<u>20,504</u>	<u>7,055</u>	<u>13,449</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,488)	(11,488)	(64)	11,424
Fund Balances at Beginning of Year	<u>59,483</u>	<u>59,483</u>	<u>59,483</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$47,995</u></u>	<u><u>\$47,995</u></u>	<u><u>\$59,419</u></u>	<u><u>\$11,424</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Fund
For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$889,152	\$889,152	\$878,895	(\$10,257)
Intergovernmental	1,814,543	1,846,543	2,034,320	187,777
Charges for Services	119,000	119,000	23,081	(95,919)
Other	36,500	36,500	4,190	(32,310)
<i>Total Revenues</i>	<u>2,859,195</u>	<u>2,891,195</u>	<u>2,940,486</u>	<u>49,291</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	2,682,454	2,890,439	2,888,858	1,581
Other	192,234	187,734	139,855	47,879
Total Human Services	<u>2,874,688</u>	<u>3,078,173</u>	<u>3,028,713</u>	<u>49,460</u>
<i>Total Expenditures</i>	<u>2,874,688</u>	<u>3,078,173</u>	<u>3,028,713</u>	<u>49,460</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(15,493)</u>	<u>(186,978)</u>	<u>(88,227)</u>	<u>98,751</u>
Other Financing Sources				
Transfers In	0	0	4,190	4,190
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>4,190</u>	<u>4,190</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(15,493)</u>	<u>(186,978)</u>	<u>(84,037)</u>	<u>102,941</u>
Fund Balances at Beginning of Year	759,485	759,485	759,485	0
Prior Year Encumbrances Appropriated	15,493	15,493	15,493	0
Fund Balances at End of Year	<u>\$759,485</u>	<u>\$588,000</u>	<u>\$690,941</u>	<u>\$102,941</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Driver Alcohol Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$0	\$75	\$75
<i>Total Revenues</i>	0	0	75	75
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	75	75
Fund Balances at Beginning of Year	1,760	1,760	1,760	0
Fund Balances at End of Year	<u>\$1,760</u>	<u>\$1,760</u>	<u>\$1,835</u>	<u>\$75</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Senior Citizens Levy Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$245,795	\$462,659	\$464,436	\$1,777
Intergovernmental	60,592	100,700	98,923	(1,777)
<i>Total Revenues</i>	306,387	563,359	563,359	0
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	299,487	530,633	530,633	0
Other	6,900	32,726	32,726	0
Total Human Services	306,387	563,359	563,359	0
<i>Total Expenditures</i>	306,387	563,359	563,359	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Economic Development Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$69	\$69
Other	85,875	117,045	116,568	(477)
<i>Total Revenues</i>	<u>85,875</u>	<u>117,045</u>	<u>116,637</u>	<u>(408)</u>
Expenditures				
<i>Debt Service:</i>				
Interest and Fiscal Charges	85,875	102,045	101,568	477
Principal Retirement	1,145,000	1,145,000	1,145,000	0
<i>Total Debt Service</i>	<u>1,230,875</u>	<u>1,247,045</u>	<u>1,246,568</u>	<u>477</u>
<i>Total Expenditures</i>	<u>1,230,875</u>	<u>1,247,045</u>	<u>1,246,568</u>	<u>477</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,145,000)</u>	<u>(1,130,000)</u>	<u>(1,129,931)</u>	<u>69</u>
Other Financing Sources				
Issuance of Notes	1,145,000	1,130,000	1,130,000	0
<i>Total Other Financing Sources</i>	<u>1,145,000</u>	<u>1,130,000</u>	<u>1,130,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	69	69
Fund Balances at Beginning of Year	<u>2,424</u>	<u>2,424</u>	<u>2,424</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,424</u></u>	<u><u>\$2,424</u></u>	<u><u>\$2,493</u></u>	<u><u>\$69</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computer System Service Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$40,431	\$40,431	\$37,156	(\$3,275)
<i>Total Revenues</i>	40,431	40,431	37,156	(3,275)
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Contractual Services	28,785	45,695	44,227	1,468
Capital Outlay	19,664	11,664	10,449	1,215
Total Judicial	48,449	57,359	54,676	2,683
<i>Total Expenditures</i>	48,449	57,359	54,676	2,683
<i>Excess of Revenues Under Expenditures</i>	(8,018)	(16,928)	(17,520)	(592)
Fund Balances at Beginning of Year	14,348	14,348	14,348	0
Prior Year Encumbrances Appropriated	9,667	9,667	9,667	0
Fund Balances at End of Year	\$15,997	\$7,087	\$6,495	(\$592)

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Certificate of Title Administration Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$300,000	\$300,000	\$278,143	(\$21,857)
<i>Total Revenues</i>	<u>300,000</u>	<u>300,000</u>	<u>278,143</u>	<u>(21,857)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	271,612	261,612	236,391	25,221
Contractual Services	35	535	258	277
Materials and Supplies	7,500	7,500	5,179	2,321
Capital Outlay	2,000	2,000	660	1,340
Other	1,640	1,640	1,004	636
Total Legislative and Executive	<u>282,787</u>	<u>273,287</u>	<u>243,492</u>	<u>29,795</u>
<i>Total Expenditures</i>	<u>282,787</u>	<u>273,287</u>	<u>243,492</u>	<u>29,795</u>
<i>Excess of Revenues Over Expenditures</i>	<u>17,213</u>	<u>26,713</u>	<u>34,651</u>	<u>7,938</u>
Other Financing Uses				
Transfers Out	(50,000)	(50,000)	(50,000)	0
<i>Total Other Financing Uses</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	<u>(32,787)</u>	<u>(23,287)</u>	<u>(15,349)</u>	<u>7,938</u>
Fund Balances at Beginning of Year	47,884	47,884	47,884	0
Prior Year Encumbrances Appropriated	174	174	174	0
Fund Balances at End of Year	<u>\$15,271</u>	<u>\$24,771</u>	<u>\$32,709</u>	<u>\$7,938</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Local Law Enforcement Grant Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$0	\$5,000	\$5,107	\$107
<i>Total Revenues</i>	0	5,000	5,107	107
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	5,000	5,107	107
Fund Balances at Beginning of Year	8,289	8,289	8,289	0
Fund Balances at End of Year	<u>\$8,289</u>	<u>\$13,289</u>	<u>\$13,396</u>	<u>\$107</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
U.S. 23 Pipeline Task Force Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$80,000	\$119,630	\$125,630	\$6,000
<i>Total Revenues</i>	<u>80,000</u>	<u>119,630</u>	<u>125,630</u>	<u>6,000</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	458	41,964	41,709	255
Materials and Supplies	4,178	8,807	6,178	2,629
Capital Outlay	10,000	3,995	3,028	967
Other	20,080	110,580	108,374	2,206
Total Public Safety	<u>34,716</u>	<u>165,346</u>	<u>159,289</u>	<u>6,057</u>
<i>Total Expenditures</i>	<u>34,716</u>	<u>165,346</u>	<u>159,289</u>	<u>6,057</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>45,284</u>	<u>(45,716)</u>	<u>(33,659)</u>	<u>12,057</u>
Other Financing Sources				
Transfers In	30,000	15,000	15,000	0
<i>Total Other Financing Sources</i>	<u>30,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	75,284	(30,716)	(18,659)	12,057
Fund Balances at Beginning of Year	42,202	42,202	42,202	0
Fund Balances at End of Year	<u>\$117,486</u>	<u>\$11,486</u>	<u>\$23,543</u>	<u>\$12,057</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Richmondale Sewer Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$1,250	\$20,912	\$20,912	\$0
<i>Total Revenues</i>	<u>1,250</u>	<u>20,912</u>	<u>20,912</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	0	19,662	19,662	0
Total Public Works	<u>0</u>	<u>19,662</u>	<u>19,662</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>19,662</u>	<u>19,662</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	1,250	1,250	1,250	0
Other Financing Uses				
Advances Out	(1,250)	(1,250)	(1,250)	0
<i>Total Other Financing Uses</i>	<u>(1,250)</u>	<u>(1,250)</u>	<u>(1,250)</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Small Cities Block Grant Fund
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$526,408	\$700,827	\$711,417	\$10,590
<i>Total Revenues</i>	<u>526,408</u>	<u>700,827</u>	<u>711,417</u>	<u>10,590</u>
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Other	641,519	835,884	819,642	16,242
Total Economic Development and Assistance	<u>641,519</u>	<u>835,884</u>	<u>819,642</u>	<u>16,242</u>
<i>Total Expenditures</i>	<u>641,519</u>	<u>835,884</u>	<u>819,642</u>	<u>16,242</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(115,111)	(135,057)	(108,225)	26,832
Other Financing Sources				
Transfers In	0	4,946	4,946	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>4,946</u>	<u>4,946</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(115,111)	(130,111)	(103,279)	26,832
Fund Balances at Beginning of Year	151,480	151,480	151,480	0
Prior Year Encumbrances Appropriated	439	439	439	0
Fund Balances at End of Year	<u>\$36,808</u>	<u>\$21,808</u>	<u>\$48,640</u>	<u>\$26,832</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Prosecutor's Diversion Program Fund
For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$43,247	\$58,973	\$59,284	\$311
Charges for Services	0	6,000	6,444	444
<i>Total Revenues</i>	<u>43,247</u>	<u>64,973</u>	<u>65,728</u>	<u>755</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	26,990	54,346	53,239	1,107
Contractual Services	0	468	224	244
Materials and Supplies	1,787	4,346	2,722	1,624
Capital Outlay	1,800	1,890	1,890	0
Other	2,203	4,328	2,202	2,126
Total Public Safety	<u>32,780</u>	<u>65,378</u>	<u>60,277</u>	<u>5,101</u>
<i>Total Expenditures</i>	<u>32,780</u>	<u>65,378</u>	<u>60,277</u>	<u>5,101</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	10,467	(405)	5,451	5,856
Fund Balances at Beginning of Year	20,091	20,091	20,091	0
Prior Year Encumbrances Appropriated	<u>96</u>	<u>96</u>	<u>96</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$30,654</u></u>	<u><u>\$19,782</u></u>	<u><u>\$25,638</u></u>	<u><u>\$5,856</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Child Abuse Prevention Fund
For the Year Ended December 31, 2008

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Rural Victim Services Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	10,000	11,385	11,383	2
Total Public Safety	10,000	11,385	11,383	2
<i>Total Expenditures</i>	10,000	11,385	11,383	2
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,000)	(11,385)	(11,383)	2
Fund Balances at Beginning of Year	11,385	11,385	11,385	0
Fund Balances at End of Year	\$1,385	\$0	\$2	\$2

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
401 Care and Custody Grant Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$344,393</u>	<u>\$257,435</u>	<u>\$258,209</u>	<u>\$774</u>
<i>Total Revenues</i>	<u>344,393</u>	<u>257,435</u>	<u>258,209</u>	<u>774</u>
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Personal Services	57,860	132,491	130,654	1,837
Contractual Services	233,638	392,938	389,352	3,586
Materials and Supplies	1,479	13,845	11,308	2,537
Capital Outlay	14,960	22,340	21,845	495
Other	<u>9,856</u>	<u>15,252</u>	<u>12,721</u>	<u>2,531</u>
Total General Government - Judicial	<u>317,793</u>	<u>576,866</u>	<u>565,880</u>	<u>10,986</u>
<i>Total Expenditures</i>	<u>317,793</u>	<u>576,866</u>	<u>565,880</u>	<u>10,986</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	26,600	(319,431)	(307,671)	11,760
Fund Balances at Beginning of Year	184,461	184,461	184,461	0
Prior Year Encumbrances Appropriated	<u>138,761</u>	<u>138,761</u>	<u>138,761</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$349,822</u></u>	<u><u>\$3,791</u></u>	<u><u>\$15,551</u></u>	<u><u>\$11,760</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
State Juvenile Program Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>11,913</u>	<u>11,913</u>	<u>11,913</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$11,913</u></u>	<u><u>\$11,913</u></u>	<u><u>\$11,913</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Small Cities Revolving Loan Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$5,200	\$5,211	\$11
Other	0	15,900	13,838	(2,062)
<i>Total Revenues</i>	<u>0</u>	<u>21,100</u>	<u>19,049</u>	<u>(2,051)</u>
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Other	7,462	23,551	23,358	193
Total Economic Development and Assistance	7,462	23,551	23,358	193
<i>Total Expenditures</i>	<u>7,462</u>	<u>23,551</u>	<u>23,358</u>	<u>193</u>
<i>Excess of Revenues Under Expenditures</i>	(7,462)	(2,451)	(4,309)	(1,858)
Other Financing Uses				
Transfers Out	0	(4,946)	(4,946)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(4,946)</u>	<u>(4,946)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(7,462)	(7,397)	(9,255)	(1,858)
Fund Balances at Beginning of Year	106,242	106,242	106,242	0
Prior Year Encumbrances Appropriated	1,964	1,964	1,964	0
Fund Balances at End of Year	<u>\$100,744</u>	<u>\$100,809</u>	<u>\$98,951</u>	<u>(\$1,858)</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
VOCA/SVAA Grant Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$50,505	\$65,911	\$66,106	\$195
<i>Total Revenues</i>	<u>50,505</u>	<u>65,911</u>	<u>66,106</u>	<u>195</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	56,337	70,976	70,561	415
Contractual Services	1,400	700	700	0
Materials and Supplies	5,220	8,497	6,904	1,593
Capital Outlay	2,000	2,000	2,000	0
Other	6,061	10,381	7,857	2,524
Total Judicial	<u>71,018</u>	<u>92,554</u>	<u>88,022</u>	<u>4,532</u>
<i>Total Expenditures</i>	<u>71,018</u>	<u>92,554</u>	<u>88,022</u>	<u>4,532</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,513)	(26,643)	(21,916)	4,727
Other Financing Sources				
Transfers In	0	18,800	18,800	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>18,800</u>	<u>18,800</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(20,513)	(7,843)	(3,116)	4,727
Fund Balances at Beginning of Year	16,770	16,770	16,770	0
Prior Year Encumbrances Appropriated	<u>3,196</u>	<u>3,196</u>	<u>3,196</u>	<u>0</u>
Fund Balances at End of Year	<u>(\$547)</u>	<u>\$12,123</u>	<u>\$16,850</u>	<u>\$4,727</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Ditch Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Special Assessments	\$0	\$11,292	\$11,292	\$0
<i>Total Revenues</i>	<u>0</u>	<u>11,292</u>	<u>11,292</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	1,000	12,989	12,947	42
Total Public Works	<u>1,000</u>	<u>12,989</u>	<u>12,947</u>	<u>42</u>
<i>Total Expenditures</i>	<u>1,000</u>	<u>12,989</u>	<u>12,947</u>	<u>42</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	(1,697)	(1,655)	42
Fund Balances at Beginning of Year	<u>51,393</u>	<u>51,393</u>	<u>51,393</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$50,393</u></u>	<u><u>\$49,696</u></u>	<u><u>\$49,738</u></u>	<u><u>\$42</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marine Patrol Fund
For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$18,413	\$18,413	\$18,413	\$0
<i>Total Revenues</i>	18,413	18,413	18,413	0
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	18,666	19,056	19,056	0
Materials and Supplies	1,000	0	0	0
Capital Outlay	350	0	0	0
Other	3,000	4,397	3,250	1,147
Total Public Safety	23,016	23,453	22,306	1,147
<i>Total Expenditures</i>	23,016	23,453	22,306	1,147
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,603)	(5,040)	(3,893)	1,147
Other Financing Sources				
Transfers In	5,500	5,500	5,500	0
<i>Total Other Financing Sources</i>	5,500	5,500	5,500	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	897	460	1,607	1,147
Fund Balances at Beginning of Year	934	934	934	0
Fund Balances at End of Year	<u>\$1,831</u>	<u>\$1,394</u>	<u>\$2,541</u>	<u>\$1,147</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Appalachian Flood Risk Reduction Initiative (AFRR) Grant Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	511	511	511	0
Fund Balances at End of Year	\$511	\$511	\$511	\$0

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mediator Fees Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$78,000	\$78,000	\$62,578	(\$15,422)
<i>Total Revenues</i>	<u>78,000</u>	<u>78,000</u>	<u>62,578</u>	<u>(15,422)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Other	0	4,000	4,000	0
Total General Government - Judicial	0	4,000	4,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>78,000</u>	<u>74,000</u>	<u>58,578</u>	<u>(15,422)</u>
Other Financing Uses				
Transfers Out	(10,000)	(49,619)	(39,618)	10,001
<i>Total Other Financing Uses</i>	<u>(10,000)</u>	<u>(49,619)</u>	<u>(39,618)</u>	<u>10,001</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	68,000	24,381	18,960	(5,421)
Fund Balances at Beginning of Year	<u>110,058</u>	<u>110,058</u>	<u>110,058</u>	<u>0</u>
Fund Balances at End of Year	<u>\$178,058</u>	<u>\$134,439</u>	<u>\$129,018</u>	<u>(\$5,421)</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Recorder's Equipment Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Contractual Services	8,413	8,413	8,413	0
Total Legislative and Executive	8,413	8,413	8,413	0
<i>Total Expenditures</i>	8,413	8,413	8,413	0
<i>Excess of Revenues Under Expenditures</i>	(8,413)	(8,413)	(8,413)	0
Other Financing Sources				
Transfers In	15,000	15,000	15,000	0
<i>Total Other Financing Sources</i>	15,000	15,000	15,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	6,587	6,587	6,587	0
Fund Balances at Beginning of Year	7,685	7,685	7,685	0
Fund Balances at End of Year	<u>\$14,272</u>	<u>\$14,272</u>	<u>\$14,272</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Board of Elections Grant Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$600	\$640	\$40
<i>Total Revenues</i>	0	600	640	40
Expenditures	0	0	0	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	<u>\$0</u>	<u>\$600</u>	<u>\$640</u>	<u>\$40</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mediation Institutionalization Grant Fund
For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$108,156	\$105,031	\$105,141	\$110
<i>Total Revenues</i>	<u>108,156</u>	<u>105,031</u>	<u>105,141</u>	<u>110</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	56,552	112,047	111,595	452
Contractual Services	2,500	5,500	580	4,920
Materials and Supplies	2,435	5,935	1,026	4,909
Capital Outlay	1,500	3,000	0	3,000
Other	9,598	13,098	6,413	6,685
Total Judicial	<u>72,585</u>	<u>139,580</u>	<u>119,614</u>	<u>19,966</u>
<i>Total Expenditures</i>	<u>72,585</u>	<u>139,580</u>	<u>119,614</u>	<u>19,966</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	35,571	(34,549)	(14,473)	20,076
Other Financing Sources				
Transfers In	<u>0</u>	<u>39,618</u>	<u>39,618</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>39,618</u>	<u>39,618</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	35,571	5,069	25,145	20,076
Fund Balances at Beginning of Year	39,803	39,803	39,803	0
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$75,674</u></u>	<u><u>\$45,172</u></u>	<u><u>\$65,248</u></u>	<u><u>\$20,076</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Rehabilitation Center Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$4,190	\$4,190	\$4,190	\$0
<i>Total Revenues</i>	4,190	4,190	4,190	0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	4,190	4,190	4,190	0
Other Financing Uses				
Transfers Out	(4,190)	(4,190)	(4,190)	0
<i>Total Other Financing Uses</i>	(4,190)	(4,190)	(4,190)	0
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	0	0	0	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Regional Multi-Purpose Facility Fund
For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>27</u>	<u>27</u>	<u>27</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$27</u></u>	<u><u>\$27</u></u>	<u><u>\$27</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Workforce Development Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,368,500	\$1,408,500	\$1,408,662	\$162
Other	0	66,000	66,289	289
<i>Total Revenues</i>	<u>1,368,500</u>	<u>1,474,500</u>	<u>1,474,951</u>	<u>451</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	797,500	977,000	844,990	132,010
Materials and Supplies	18,000	16,000	9,686	6,314
Capital Outlay	5,000	22,000	10,273	11,727
Other	550,887	430,887	392,274	38,613
Total Human Services	<u>1,371,387</u>	<u>1,445,887</u>	<u>1,257,223</u>	<u>188,664</u>
<i>Total Expenditures</i>	<u>1,371,387</u>	<u>1,445,887</u>	<u>1,257,223</u>	<u>188,664</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,887)	28,613	217,728	189,115
Fund Balances at Beginning of Year	40,669	40,669	40,669	0
Prior Year Encumbrances Appropriated	<u>2,886</u>	<u>2,886</u>	<u>2,886</u>	<u>0</u>
Fund Balances at End of Year	<u>\$40,668</u>	<u>\$72,168</u>	<u>\$261,283</u>	<u>\$189,115</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff Concealed Weapon Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$60,000</u>	<u>\$122,000</u>	<u>\$122,616</u>	<u>\$616</u>
<i>Total Revenues</i>	<u>60,000</u>	<u>122,000</u>	<u>122,616</u>	<u>616</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Other	<u>60,000</u>	<u>131,574</u>	<u>129,405</u>	<u>2,169</u>
Total Public Safety	<u>60,000</u>	<u>131,574</u>	<u>129,405</u>	<u>2,169</u>
<i>Total Expenditures</i>	<u>60,000</u>	<u>131,574</u>	<u>129,405</u>	<u>2,169</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(9,574)	(6,789)	2,785
Fund Balances at Beginning of Year	<u>10,170</u>	<u>10,170</u>	<u>10,170</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$10,170</u></u>	<u><u>\$596</u></u>	<u><u>\$3,381</u></u>	<u><u>\$2,785</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
David Meade-Massie Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	1,144	1,144	1,144	0
Fund Balances at End of Year	\$1,144	\$1,144	\$1,144	\$0

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Task Force Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	40,362	47,362	46,769	593
Materials and Supplies	2,750	3,852	2,895	957
Capital Outlay	29,851	16,889	16,828	61
Other	21,305	35,314	34,705	609
Total Public Safety	<u>94,268</u>	<u>103,417</u>	<u>101,197</u>	<u>2,220</u>
<i>Total Expenditures</i>	<u>94,268</u>	<u>103,417</u>	<u>101,197</u>	<u>2,220</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(94,268)	(103,417)	(101,197)	2,220
Fund Balances at Beginning of Year	<u>104,417</u>	<u>104,417</u>	<u>104,417</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$10,149</u></u>	<u><u>\$1,000</u></u>	<u><u>\$3,220</u></u>	<u><u>\$2,220</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Other	\$0	\$3,045	\$4,376	\$1,331
<i>Total Revenues</i>	<u>0</u>	<u>3,045</u>	<u>4,376</u>	<u>1,331</u>
Expenditures				
<i>Debt Service:</i>				
Principal Retirement	525,000	525,000	525,000	0
Interest and Fiscal Charges	382,877	550,478	543,619	6,859
Bond Issuance Costs	0	54,077	54,077	0
Total Debt Service	<u>907,877</u>	<u>1,129,555</u>	<u>1,122,696</u>	<u>6,859</u>
<i>Total Expenditures</i>	<u>907,877</u>	<u>1,129,555</u>	<u>1,122,696</u>	<u>6,859</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(907,877)</u>	<u>(1,126,510)</u>	<u>(1,118,320)</u>	<u>8,190</u>
Other Financing Sources (Uses)				
Issuance of Current Refunding Bonds	0	3,142,500	3,142,500	0
Payment to Refunded Bond Escrow Agent	0	(2,935,000)	(2,935,000)	0
Transfers In	907,377	659,893	659,893	0
<i>Total Other Financing Sources (Uses)</i>	<u>907,377</u>	<u>867,393</u>	<u>867,393</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(500)</u>	<u>(259,117)</u>	<u>(250,927)</u>	<u>8,190</u>
Fund Balances at Beginning of Year	<u>387,724</u>	<u>387,724</u>	<u>387,724</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$387,224</u></u>	<u><u>\$128,607</u></u>	<u><u>\$136,797</u></u>	<u><u>\$8,190</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Permanent Improvement Fund
For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Other	\$0	\$2,277	\$2,277	\$0
<i>Total Revenues</i>	0	2,277	2,277	0
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	100,000	100,000	100,000	0
Total Capital Outlay	100,000	100,000	100,000	0
<i>Debt Service:</i>				
Principal Retirement	390,000	390,000	390,000	0
Interest and Fiscal Charges	17,550	19,731	19,682	49
Total Debt Service	407,550	409,731	409,682	49
<i>Total Expenditures</i>	507,550	509,731	509,682	49
<i>Excess of Revenues Over (Under) Expenditures</i>	(507,550)	(507,454)	(507,405)	49
Other Financing Sources				
Issuance of Notes	294,000	294,000	294,000	0
Transfers In	113,550	113,550	113,501	(49)
<i>Total Other Financing Sources</i>	407,550	407,550	407,501	(49)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(100,000)	(99,904)	(99,904)	0
Fund Balances at Beginning of Year	224	224	224	0
Prior Year Encumbrances Appropriated	100,000	100,000	100,000	0
Fund Balances at End of Year	<u>\$224</u>	<u>\$320</u>	<u>\$320</u>	<u>\$0</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Airport Construction Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$779,044	\$795,503	\$795,503	\$0
<i>Total Revenues</i>	<i>779,044</i>	<i>795,503</i>	<i>795,503</i>	<i>0</i>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	87,936	1,006,152	997,781	8,371
Total Capital Outlay	87,936	1,006,152	997,781	8,371
<i>Total Expenditures</i>	<i>87,936</i>	<i>1,006,152</i>	<i>997,781</i>	<i>8,371</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>691,108</i>	<i>(210,649)</i>	<i>(202,278)</i>	<i>8,371</i>
Other Financing Sources (Uses)				
Advances In	2,400	355,000	355,000	0
Advances Out	0	(175,000)	(175,000)	0
Transfers In	32,910	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<i>35,310</i>	<i>180,000</i>	<i>180,000</i>	<i>0</i>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>726,418</i>	<i>(30,649)</i>	<i>(22,278)</i>	<i>8,371</i>
Fund Balances at Beginning of Year	48,824	48,824	48,824	0
Fund Balances at End of Year	<u>\$775,242</u>	<u>\$18,175</u>	<u>\$26,546</u>	<u>\$8,371</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Board of Mental Retardation Improvements Fund
For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	<u>15,000</u>	<u>15,000</u>	<u>9,445</u>	<u>5,555</u>
Total Capital Outlay	<u>15,000</u>	<u>15,000</u>	<u>9,445</u>	<u>5,555</u>
<i>Total Expenditures</i>	<u>15,000</u>	<u>15,000</u>	<u>9,445</u>	<u>5,555</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(9,445)</u>	<u>5,555</u>
Fund Balances at Beginning of Year	<u>15,699</u>	<u>15,699</u>	<u>15,699</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$699</u></u>	<u><u>\$699</u></u>	<u><u>\$6,254</u></u>	<u><u>\$5,555</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Camp Cattail Construction Fund
For the Year Ended December 31, 2008

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Issue II Projects Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$678,346	\$678,346	\$678,346	\$0
<i>Total Revenues</i>	<u>678,346</u>	<u>678,346</u>	<u>678,346</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	678,346	678,346	678,346	0
Total Capital Outlay	<u>678,346</u>	<u>678,346</u>	<u>678,346</u>	<u>0</u>
<i>Total Expenditures</i>	<u>678,346</u>	<u>678,346</u>	<u>678,346</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Correctional Facilities Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$0	\$0	\$96	\$96
Other	0	1,870	1,870	0
<i>Total Revenues</i>	<u>0</u>	<u>1,870</u>	<u>1,966</u>	<u>96</u>
Expenditures				
<i>Debt Service:</i>				
Principal Retirement	937,500	937,500	937,500	0
Interest and Fiscal Charges	39,844	41,681	41,570	111
Total Debt Service	<u>977,344</u>	<u>979,181</u>	<u>979,070</u>	<u>111</u>
<i>Total Expenditures</i>	<u>977,344</u>	<u>979,181</u>	<u>979,070</u>	<u>111</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(977,344)</u>	<u>(977,311)</u>	<u>(977,104)</u>	<u>207</u>
Other Financing Sources				
Issuance of Notes	750,000	0	0	0
Issuance of Current Refunding Bonds	0	937,500	937,500	0
Transfers In	227,344	39,732	39,732	0
<i>Total Other Financing Sources</i>	<u>977,344</u>	<u>977,232</u>	<u>977,232</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	0	(79)	128	207
Fund Balances at Beginning of Year	<u>4,738</u>	<u>4,738</u>	<u>4,738</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$4,738</u></u>	<u><u>\$4,659</u></u>	<u><u>\$4,866</u></u>	<u><u>\$207</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road and Bridge Improvements Fund
For the Year Ended December 31, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Other	\$0	\$1,335	\$1,335	\$0
<i>Total Revenues</i>	0	1,335	1,335	0
Expenditures				
<i>Debt Service:</i>				
Principal Retirement	675,000	675,000	675,000	
Interest and Fiscal Charges	28,687	29,922	29,922	0
Total Debt Service	703,687	704,922	704,922	0
<i>Total Expenditures</i>	703,687	704,922	704,922	0
<i>Excess of Revenues Under Expenditures</i>	(703,687)	(703,587)	(703,587)	0
Other Financing Sources				
Issuance of Notes	600,000	0	0	0
Issuance of Current Refunding Bonds	0	675,000	675,000	0
Transfers In	103,687	28,610	28,610	0
<i>Total Other Financing Sources</i>	703,687	703,610	703,610	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	23	23	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$23	\$23	\$0

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Ross County Service Center Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$35,800	\$35,800	\$35,889	\$89
<i>Total Revenues</i>	<u>35,800</u>	<u>35,800</u>	<u>35,889</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	35,800	35,800	35,889	89
Fund Balances at Beginning of Year	<u>7,211</u>	<u>7,211</u>	<u>7,211</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$43,011</u></u>	<u><u>\$43,011</u></u>	<u><u>\$43,100</u></u>	<u><u>\$89</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
State Route 207 / US 23 Connector Fund
For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$0	\$56	\$56
<i>Total Revenues</i>	0	0	56	56
Expenditures				
<i>Debt Service:</i>				
Principal Retirement	98,389	95,499	95,499	0
Interest and Fiscal Charges	21,900	24,790	24,759	31
Total Debt Service	120,289	120,289	120,258	31
<i>Excess of Revenues Over (Under) Expenditures</i>	(120,289)	(120,289)	(120,202)	87
Other Financing Sources				
Transfers In	120,289	120,289	120,258	(31)
<i>Total Other Financing Sources</i>	120,289	120,289	120,258	(31)
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	56	56
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$0	\$56	\$56

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Courthouse Improvements Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$0	\$0	\$350	\$350
Other	<u>0</u>	<u>2,137</u>	<u>2,137</u>	<u>0</u>
<i>Total Revenues</i>	<u>0</u>	<u>2,137</u>	<u>2,487</u>	<u>350</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	<u>0</u>	<u>9,922</u>	<u>4,793</u>	<u>5,129</u>
Total Capital Outlay	<u>0</u>	<u>9,922</u>	<u>4,793</u>	<u>5,129</u>
<i>Debt Service:</i>				
Principal Retirement	1,045,000	1,045,000	1,045,000	0
Interest and Fiscal Charges	<u>44,412</u>	<u>46,512</u>	<u>46,388</u>	<u>124</u>
Total Debt Service	<u>1,089,412</u>	<u>1,091,512</u>	<u>1,091,388</u>	<u>124</u>
<i>Total Expenditures</i>	<u>1,089,412</u>	<u>1,101,434</u>	<u>1,096,181</u>	<u>5,253</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,089,412)</u>	<u>(1,099,297)</u>	<u>(1,093,694)</u>	<u>5,603</u>
Other Financing Sources				
Issuance of Notes	990,000	0	0	0
Issuance of Current Refunding Bonds	0	1,045,000	1,045,000	0
Transfers In	<u>99,412</u>	<u>44,288</u>	<u>44,288</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>1,089,412</u>	<u>1,089,288</u>	<u>1,089,288</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	0	(10,009)	(4,406)	5,603
Fund Balances at Beginning of Year	<u>12,021</u>	<u>12,021</u>	<u>12,021</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$12,021</u></u>	<u><u>\$2,012</u></u>	<u><u>\$7,615</u></u>	<u><u>\$5,603</u></u>

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

Nonmajor Enterprise Fund

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

County Wide Sewer

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

Nonmajor Internal Service Fund

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

Ross County Group Insurance

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

Ross County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget and Actual (Budget Basis)
County Wide Sewer Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$54,000	\$54,000	\$52,563	(\$1,437)
Other Revenues	0	0	1,996	1,996
<i>Total Revenues</i>	<u>54,000</u>	<u>54,000</u>	<u>54,559</u>	<u>559</u>
Expenses				
Contractual Services	70,642	70,642	66,983	3,659
Other Expenses	6,210	6,310	5,311	999
<i>Total Expenses</i>	<u>76,852</u>	<u>76,952</u>	<u>72,294</u>	<u>4,658</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(22,852)	(22,952)	(17,735)	5,217
Fund Equity at Beginning of Year	38,806	38,806	38,806	0
Prior Year Encumbrances Appropriated	5,851	5,851	5,851	0
Fund Equity at End of Year	<u>\$21,805</u>	<u>\$21,705</u>	<u>\$26,922</u>	<u>\$5,217</u>

Ross County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget and Actual (Budget Basis)
Ross County Group Insurance Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$5,606,000	\$6,154,000	\$6,160,228	\$6,228
<i>Total Revenues</i>	<u>5,606,000</u>	<u>6,154,000</u>	<u>6,160,228</u>	<u>6,228</u>
Expenses				
Contractual Services	600,000	671,000	658,429	12,571
Claims	5,000,000	5,624,000	5,623,964	36
Refunds	1,000	6,000	3,818	2,182
<i>Total Expenses</i>	<u>5,601,000</u>	<u>6,301,000</u>	<u>6,286,211</u>	<u>14,789</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>5,000</u>	<u>(147,000)</u>	<u>(125,983)</u>	<u>21,017</u>
Other Financing Sources (Uses)				
Advances In	0	300,000	300,000	0
Advances Out	0	(425,000)	(425,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses and Other Financing Uses</i>	<u>5,000</u>	<u>(272,000)</u>	<u>(250,983)</u>	<u>21,017</u>
Fund Equity at Beginning of Year	<u>272,396</u>	<u>272,396</u>	<u>272,396</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$277,396</u></u>	<u><u>\$396</u></u>	<u><u>\$21,413</u></u>	<u><u>\$21,017</u></u>

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

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

Private Purpose Trust Funds

Children Services Trust

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

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.

Mary Keiser Trust

To account for a donation that is to be used for expenses related to children served by the Ross County Job and Family Services, Children's Division.

Unclaimed Monies

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

Agency Funds

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

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

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

Workforce Development Agency

To account for state monies that are received through the Ohio Department of Job and Family Services and distributed to the Pickaway/Ross/Fairfield Area 20 Workforce Investment Board to oversee the strategic planning for workforce development in the three-county area.

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.

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

Convention Facilities Authority Agency

To account for the 1.25% hotel/motel lodging tax enacted by the Ross County Convention Facilities Authority and used to improve and promote various venues in the County with the goal of attracting large groups of travelers.

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

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

Soil and Water Conservation Agency

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

Joint Solid Waste Management Agency

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

Park District Agency

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

Agency Tax

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

Indigent Defense Recoupment Agency

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

Miscellaneous Agency

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

Alimony and Child Support Agency

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

Jail Inmate Agency

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

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

County Sheriff Agency

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

County Court Agency

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

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

Family & Child First Agency

To account for federal and state monies received through the Ohio Department of Youth Services to provide for coordination of various family and community-based organizations in the planning and implementation of services for families with children.

Emergency Planning Agency

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

County Assessments Agency

To account for delinquent sewer billings collected by the County on behalf of Pleasant Valley Sewer District.

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Ross County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2008

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Mary Keiser Trust	Unclaimed Monies	Total Private Purpose Trust Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$16,240	\$6,043	\$734	\$13,073	\$281,912	\$318,002
Cash and Cash Equivalents in Segregated Accounts	185,890	0	0	89,922	0	275,812
<i>Total Assets</i>	<u>202,130</u>	<u>6,043</u>	<u>734</u>	<u>102,995</u>	<u>281,912</u>	<u>593,814</u>
Liabilities	<u>0</u>	<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>202,130</u>	<u>6,043</u>	<u>734</u>	<u>102,995</u>	<u>281,912</u>	<u>593,814</u>
<i>Total Net Assets</i>	<u><u>\$202,130</u></u>	<u><u>\$6,043</u></u>	<u><u>\$734</u></u>	<u><u>\$102,995</u></u>	<u><u>\$281,912</u></u>	<u><u>\$593,814</u></u>

Ross County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2008

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Mary Keiser Trust	Unclaimed Monies	Total Private Purpose Trust Funds
Additions						
Interest	\$5,118	\$0	\$0	\$51	\$0	\$5,169
Miscellaneous	13,777	0	0	0	47,055	60,832
<i>Total Additions</i>	18,895	0	0	51	47,055	66,001
Deductions						
Legislative and Executive	0	0	0	0	44,022	44,022
Human Services	17,233	0	0	129	0	17,362
<i>Total Deductions</i>	17,233	0	0	129	44,022	61,384
<i>Change in Net Assets</i>	1,662	0	0	(78)	3,033	4,617
<i>Net Assets at Beginning of Year</i>	200,468	6,043	734	103,073	278,879	589,197
<i>Net Assets at End of Year</i>	<u>\$202,130</u>	<u>\$6,043</u>	<u>\$734</u>	<u>\$102,995</u>	<u>\$281,912</u>	<u>\$593,814</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Children Services Trust Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$0	\$773	\$773
Other	5,000	13,100	13,777	677
<i>Total Revenues</i>	<u>5,000</u>	<u>13,100</u>	<u>14,550</u>	<u>1,450</u>
Expenditures				
<i>Current:</i>				
Human Services				
Other	5,000	5,000	2,682	2,318
Total Human Services	<u>5,000</u>	<u>5,000</u>	<u>2,682</u>	<u>2,318</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>2,682</u>	<u>2,318</u>
<i>Excess of Revenues Over Expenditures</i>	0	8,100	11,868	3,768
Fund Balances at Beginning of Year	<u>4,372</u>	<u>4,372</u>	<u>4,372</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$4,372</u></u>	<u><u>\$12,472</u></u>	<u><u>\$16,240</u></u>	<u><u>\$3,768</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Delinquency Prevention Trust Fund
For the Year Ended December 31, 2008

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
C.T.F. Child Abuse & Neglect Trust Fund
For the Year Ended December 31, 2008

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mary Keiser Trust Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Other	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>
Total Human Services	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(90,000)	(90,000)	(90,000)	0
Fund Balances at Beginning of Year	<u>103,073</u>	<u>103,073</u>	<u>103,073</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$13,073</u></u>	<u><u>\$13,073</u></u>	<u><u>\$13,073</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	1/1/2008 Balance	2008 Additions	2008 Reductions	12/31/2008 Balance
S.C.O.R. Juvenile Detention Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,319	\$1,366,839	\$1,343,078	\$44,080
<i>Total Assets</i>	<u>\$20,319</u>	<u>\$1,366,839</u>	<u>\$1,343,078</u>	<u>\$44,080</u>
Liabilities				
Intergovernmental Payable	\$20,319	\$1,366,839	\$1,343,078	\$44,080
<i>Total Liabilities</i>	<u>\$20,319</u>	<u>\$1,366,839</u>	<u>\$1,343,078</u>	<u>\$44,080</u>
Workforce Development Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,800	\$3,799,245	\$3,784,158	\$24,887
<i>Total Assets</i>	<u>\$9,800</u>	<u>\$3,799,245</u>	<u>\$3,784,158</u>	<u>\$24,887</u>
Liabilities				
Intergovernmental Payable	\$9,800	\$3,799,245	\$3,784,158	\$24,887
<i>Total Liabilities</i>	<u>\$9,800</u>	<u>\$3,799,245</u>	<u>\$3,784,158</u>	<u>\$24,887</u>
Ross County Health District Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$778,096	\$5,456,413	\$5,470,998	\$763,511
<i>Total Assets</i>	<u>\$778,096</u>	<u>\$5,456,413</u>	<u>\$5,470,998</u>	<u>\$763,511</u>
Liabilities				
Intergovernmental Payable	\$778,096	\$5,456,413	\$5,470,998	\$763,511
<i>Total Liabilities</i>	<u>\$778,096</u>	<u>\$5,456,413</u>	<u>\$5,470,998</u>	<u>\$763,511</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	1/1/2008 Balance	2008 Additions	2008 Reductions	12/31/2008 Balance
Convention Facilities Authority Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$59,543	\$81,469	\$132,122	\$8,890
<i>Total Assets</i>	<u>\$59,543</u>	<u>\$81,469</u>	<u>\$132,122</u>	<u>\$8,890</u>
Liabilities				
Intergovernmental Payable	\$59,543	\$81,469	\$132,122	\$8,890
<i>Total Liabilities</i>	<u>\$59,543</u>	<u>\$81,469</u>	<u>\$132,122</u>	<u>\$8,890</u>
 Paint Valley ADAMH Board				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,681,325	\$19,921,914	\$20,235,126	\$2,368,113
<i>Total Assets</i>	<u>\$2,681,325</u>	<u>\$19,921,914</u>	<u>\$20,235,126</u>	<u>\$2,368,113</u>
Liabilities				
Intergovernmental Payable	\$2,681,325	\$19,921,914	\$20,235,126	\$2,368,113
<i>Total Liabilities</i>	<u>\$2,681,325</u>	<u>\$19,921,914</u>	<u>\$20,235,126</u>	<u>\$2,368,113</u>
 Soil & Water Conservation Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,163	\$476,215	\$451,715	\$42,663
<i>Total Assets</i>	<u>\$18,163</u>	<u>\$476,215</u>	<u>\$451,715</u>	<u>\$42,663</u>
Liabilities				
Intergovernmental Payable	\$18,163	\$476,215	\$451,715	\$42,663
<i>Total Liabilities</i>	<u>\$18,163</u>	<u>\$476,215</u>	<u>\$451,715</u>	<u>\$42,663</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	1/1/2008 Balance	2008 Additions	2008 Reductions	12/31/2008 Balance
Joint Solid Waste Management Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$334,813	\$381,286	\$352,656	\$363,443
<i>Total Assets</i>	<u>\$334,813</u>	<u>\$381,286</u>	<u>\$352,656</u>	<u>\$363,443</u>
Liabilities				
Intergovernmental Payable	\$334,813	\$381,286	\$352,656	\$363,443
<i>Total Liabilities</i>	<u>\$334,813</u>	<u>\$381,286</u>	<u>\$352,656</u>	<u>\$363,443</u>
Park District Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$96,510	\$236,552	\$272,671	\$60,391
<i>Total Assets</i>	<u>\$96,510</u>	<u>\$236,552</u>	<u>\$272,671</u>	<u>\$60,391</u>
Liabilities				
Intergovernmental Payable	\$96,510	\$236,552	\$272,671	\$60,391
<i>Total Liabilities</i>	<u>\$96,510</u>	<u>\$236,552</u>	<u>\$272,671</u>	<u>\$60,391</u>
Agency Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,939,145	\$62,292,203	\$61,085,542	\$4,145,806
Intergovernmental Receivable	3,526,770	3,280,949	3,526,770	3,280,949
Property Taxes Receivable	37,737,120	35,988,600	37,737,120	35,988,600
<i>Total Assets</i>	<u>\$44,203,035</u>	<u>\$101,561,752</u>	<u>\$102,349,432</u>	<u>\$43,415,355</u>
Liabilities				
Intergovernmental Payable	\$44,203,035	\$101,561,752	\$102,349,432	\$43,415,355
<i>Total Liabilities</i>	<u>\$44,203,035</u>	<u>\$101,561,752</u>	<u>\$102,349,432</u>	<u>\$43,415,355</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	1/1/2008 Balance	2008 Additions	2008 Reductions	12/31/2008 Balance
Indigent Defense Recoupment Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,348	\$40,589	\$43,937	\$0
<i>Total Assets</i>	<u>\$3,348</u>	<u>\$40,589</u>	<u>\$43,937</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$3,348	\$40,589	\$43,937	\$0
<i>Total Liabilities</i>	<u>\$3,348</u>	<u>\$40,589</u>	<u>\$43,937</u>	<u>\$0</u>
 Miscellaneous Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$265,115	\$593,099	\$791,938	\$66,276
<i>Total Assets</i>	<u>\$265,115</u>	<u>\$593,099</u>	<u>\$791,938</u>	<u>\$66,276</u>
Liabilities				
Intergovernmental Payable	\$265,115	\$593,099	\$791,938	\$66,276
<i>Total Liabilities</i>	<u>\$265,115</u>	<u>\$593,099</u>	<u>\$791,938</u>	<u>\$66,276</u>
 Alimony & Child Support Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$4,693	\$438,554	\$436,980	\$6,267
<i>Total Assets</i>	<u>\$4,693</u>	<u>\$438,554</u>	<u>\$436,980</u>	<u>\$6,267</u>
Liabilities				
Undistributed Monies	\$4,693	\$438,554	\$436,980	\$6,267
<i>Total Liabilities</i>	<u>\$4,693</u>	<u>\$438,554</u>	<u>\$436,980</u>	<u>\$6,267</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	1/1/2008 Balance	2008 Additions	2008 Reductions	12/31/2008 Balance
Jail Inmate Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$21,960	\$342,943	\$285,876	\$79,027
<i>Total Assets</i>	<u>\$21,960</u>	<u>\$342,943</u>	<u>\$285,876</u>	<u>\$79,027</u>
Liabilities				
Deposits Held and Due to Others	\$21,960	\$342,943	\$285,876	\$79,027
<i>Total Liabilities</i>	<u>\$21,960</u>	<u>\$342,943</u>	<u>\$285,876</u>	<u>\$79,027</u>
County Sheriff Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$332,283	\$1,764,683	\$1,971,298	\$125,668
<i>Total Assets</i>	<u>\$332,283</u>	<u>\$1,764,683</u>	<u>\$1,971,298</u>	<u>\$125,668</u>
Liabilities				
Deposits Held and Due to Others	\$332,283	\$1,764,683	\$1,971,298	\$125,668
<i>Total Liabilities</i>	<u>\$332,283</u>	<u>\$1,764,683</u>	<u>\$1,971,298</u>	<u>\$125,668</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$617,086	\$8,514,408	\$8,423,817	\$707,677
<i>Total Assets</i>	<u>\$617,086</u>	<u>\$8,514,408</u>	<u>\$8,423,817</u>	<u>\$707,677</u>
Liabilities				
Intergovernmental Payable	\$42,327	\$7,517,310	\$7,480,895	\$78,742
Undistributed Monies	535,587	823,645	779,690	579,542
Deposits Held and Due to Others	39,172	173,453	163,232	49,393
<i>Total Liabilities</i>	<u>\$617,086</u>	<u>\$8,514,408</u>	<u>\$8,423,817</u>	<u>\$707,677</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	1/1/2008 Balance	2008 Additions	2008 Reductions	12/31/2008 Balance
Family and Child First Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$89,666	\$175,064	\$168,533	\$96,197
<i>Total Assets</i>	<u>\$89,666</u>	<u>\$175,064</u>	<u>\$168,533</u>	<u>\$96,197</u>
Liabilities				
Intergovernmental Payable	\$89,666	\$175,064	\$168,533	\$96,197
<i>Total Liabilities</i>	<u>\$89,666</u>	<u>\$175,064</u>	<u>\$168,533</u>	<u>\$96,197</u>
Emergency Planning Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$51,399	\$17,400	\$11,082	\$57,717
<i>Total Assets</i>	<u>\$51,399</u>	<u>\$17,400</u>	<u>\$11,082</u>	<u>\$57,717</u>
Liabilities				
Intergovernmental Payable	\$51,399	\$17,400	\$11,082	\$57,717
<i>Total Liabilities</i>	<u>\$51,399</u>	<u>\$17,400</u>	<u>\$11,082</u>	<u>\$57,717</u>
County Assessments Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$75,622	\$75,622	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$75,622</u>	<u>\$75,622</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$75,622	\$75,622	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$75,622</u>	<u>\$75,622</u>	<u>\$0</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2008

	1/1/2008 Balance	2008 Additions	2008 Reductions	12/31/2008 Balance
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,347,242	\$94,913,910	\$94,219,178	\$8,041,974
Cash and Cash Equivalents in Segregated Accounts	976,022	11,060,588	11,117,971	918,639
Intergovernmental Receivable	3,526,770	3,280,949	3,526,770	3,280,949
Property Taxes Receivable	37,737,120	35,988,600	37,737,120	35,988,600
<i>Total Assets</i>	<u>\$49,587,154</u>	<u>\$145,244,047</u>	<u>\$146,601,039</u>	<u>\$48,230,162</u>
Liabilities				
Intergovernmental Payable	\$48,653,459	\$141,700,769	\$142,963,963	\$47,390,265
Undistributed Monies	540,280	1,262,199	1,216,670	585,809
Deposits Held and Due to Others	393,415	2,281,079	2,420,406	254,088
<i>Total Liabilities</i>	<u>\$49,587,154</u>	<u>\$145,244,047</u>	<u>\$146,601,039</u>	<u>\$48,230,162</u>

Ross County, Ohio

Statistical Section

This part of the Ross County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Tables</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	1-4
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	5-12
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	13-16
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	17-18
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	19-20

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

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Ross County, Ohio
Net Assets by Component
Last Seven Years
(accrual basis of accounting)

Table 1

	2002	2003	2004	2005	2006	2007	2008
Governmental Activities:							
Invested in Capital Assets, Net of Related Debt Restricted for:	\$29,852,993	\$31,133,018	\$29,093,115	\$28,473,512	\$27,509,015	\$28,050,320	\$28,280,507
Capital Projects	319,472	349,321	91,724	83,540	302,976	80,935	382,019
Debt Service	590,607	592,273	825,854	398,389	378,083	295,873	180,354
Other Purposes	4,957,307	5,024,244	5,156,772	8,233,170	7,221,588	9,727,402	10,369,937
Unrestricted	949,369	694,341	1,325,119	972,953	360,772	(103,241)	335,921
Total Governmental Activities Net Assets	\$36,669,748	\$37,793,197	\$36,492,584	\$38,161,564	\$35,772,434	\$38,051,289	\$39,548,738
Business-Type Activities:							
Invested in Capital Assets, Net of Related Debt Unrestricted	\$127,701	\$131,393	\$130,862	\$116,415	\$111,415	\$106,415	\$101,415
	35,614	50,219	48,879	51,418	52,844	51,033	23,236
Total Business-type Activities Net Assets	\$163,315	\$181,612	\$179,741	\$167,833	\$164,259	\$157,448	\$124,651
Primary Government:							
Invested in Capital Assets, Net of Related Debt Restricted	\$29,980,694	\$31,264,411	\$29,223,977	\$28,589,927	\$27,620,430	\$28,156,735	\$28,381,922
Unrestricted	5,867,386	5,965,838	6,074,350	8,715,099	7,902,647	10,104,210	10,932,310
	984,983	744,560	1,373,998	1,024,371	413,616	(52,208)	359,157
Total Primary Government Net Assets	\$36,833,063	\$37,974,809	\$36,672,325	\$38,329,397	\$35,936,693	\$38,208,737	\$39,673,389

Ross County, Ohio
Changes in Net Assets
Last Seven Years
(accrual basis of accounting)

Table 2

	2002	2003	2004	2005	2006	2007	2008
Expenses							
Governmental Activities:							
General Government:							
Legislative and Executive	\$5,592,751	\$5,302,353	\$6,112,287	\$6,524,373	\$6,679,728	\$6,388,693	\$6,219,012
Judicial	2,788,061	2,896,082	2,694,520	3,069,427	3,295,833	3,602,469	4,063,096
Public Safety	8,046,106	8,485,222	9,337,424	10,153,820	10,989,133	10,626,470	11,381,124
Public Works	5,656,624	5,680,207	6,472,804	7,190,307	7,755,225	7,102,563	6,143,054
Health	657,182	591,009	550,156	783,539	691,278	618,517	633,843
Human Services	21,401,432	21,605,687	21,578,517	21,081,835	26,473,844	25,885,394	24,751,610
Economic Development and Assistance	847,798	710,199	816,568	652,563	2,160,618	827,859	884,524
Other	1,146,819	600,673	1,265,928	0	0	0	0
Interest and Fiscal Charges	525,799	704,761	519,024	517,629	538,846	737,698	747,836
<i>Total Governmental Activities Expenses</i>	<u>46,662,572</u>	<u>46,576,193</u>	<u>49,347,228</u>	<u>49,973,493</u>	<u>58,584,505</u>	<u>55,789,663</u>	<u>54,824,099</u>
Business-type Activities:							
County Wide Sewer	31,465	22,940	38,832	55,990	57,806	62,209	88,292
<i>Total Business-type Activities Expenses</i>	<u>31,465</u>	<u>22,940</u>	<u>38,832</u>	<u>55,990</u>	<u>57,806</u>	<u>62,209</u>	<u>88,292</u>
<i>Total Primary Government Expenses</i>	<u>46,694,037</u>	<u>46,599,133</u>	<u>49,386,060</u>	<u>50,029,483</u>	<u>58,642,311</u>	<u>55,851,872</u>	<u>54,912,391</u>
Program Revenues							
Governmental Activities:							
Charges for Services							
General Government:							
Legislative and Executive	1,934,759	2,371,947	2,001,085	3,158,924	3,119,295	2,919,583	3,148,672
Judicial	380,914	244,379	472,265	514,157	540,336	569,196	721,347
Public Safety	839,332	1,078,294	1,810,719	1,912,641	2,381,964	2,085,711	2,282,713
Public Works	19,005	27,040	49,405	872,649	851,040	833,107	848,956
Human Services	1,146,334	951,513	1,369,638	1,211,938	1,007,552	1,047,785	789,917
Other	0	0	50,675	0	0	0	0
Operating Grants and Contributions	20,390,121	18,220,582	19,389,634	20,659,818	25,196,492	25,305,168	24,382,925
Capital Grants and Contributions	1,403,518	868,549	669,201	805,799	1,834,988	1,098,434	1,773,849
<i>Total Governmental Activities Program Revenues</i>	<u>26,113,983</u>	<u>23,762,304</u>	<u>25,812,622</u>	<u>29,135,926</u>	<u>34,931,667</u>	<u>33,858,984</u>	<u>33,948,379</u>
Business-type Activities:							
Charges for Services							
County Wide Sewer	34,136	13,433	36,080	51,439	52,961	50,825	53,499
<i>Total Business-type Activities Program Revenues</i>	<u>34,136</u>	<u>13,433</u>	<u>36,080</u>	<u>51,439</u>	<u>52,961</u>	<u>50,825</u>	<u>53,499</u>
<i>Total Primary Government Program Revenues</i>	<u>26,148,119</u>	<u>23,775,737</u>	<u>25,848,702</u>	<u>29,187,365</u>	<u>34,984,628</u>	<u>33,909,809</u>	<u>34,001,878</u>
Net (Expense)/Revenue							
Governmental Activities	(20,548,589)	(22,813,889)	(23,534,606)	(20,837,567)	(23,652,838)	(21,930,679)	(20,875,720)
Business-type Activities	2,671	(9,507)	(2,752)	(4,551)	(4,845)	(11,384)	(34,793)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$20,545,918)</u>	<u>(\$22,823,396)</u>	<u>(\$23,537,358)</u>	<u>(\$20,842,118)</u>	<u>(\$23,657,683)</u>	<u>(\$21,942,063)</u>	<u>(\$20,910,513)</u>

(continued)

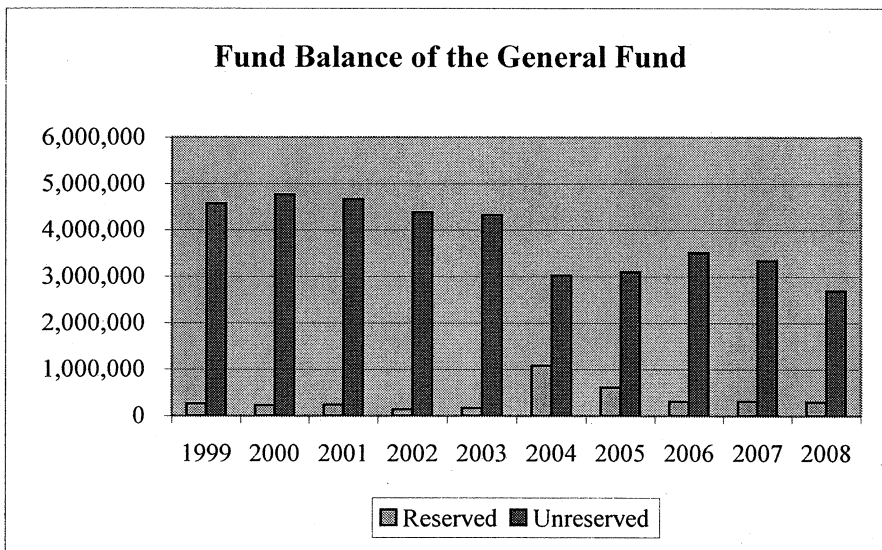
Ross County, Ohio
Changes in Net Assets (continued)
Last Seven Years
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008
General Revenues and Other Changes in Net Assets							
Governmental Activities:							
Property Taxes Levied for:							
Children Services	\$708,998	\$750,569	\$965,488	\$949,133	\$884,777	\$991,291	\$902,310
Board of Mental Retardation	3,191,948	4,027,830	4,075,270	4,842,474	4,821,451	4,750,291	4,603,716
Senior Citizens	207,475	224,964	289,647	284,740	283,504	301,076	477,140
General Operating	1,638,234	1,578,705	1,940,898	1,992,328	1,988,636	1,981,740	2,250,984
Sales Tax for:							
General Operating	10,250,454	10,235,263	10,866,704	10,668,370	11,219,814	11,221,082	10,999,023
Grants and Entitlements not Restricted to Specific Programs	1,625,737	2,489,333	1,846,749	1,729,969	1,728,241	1,934,303	1,396,402
Gain on Sale of Capital Asset	0	92,027	0	0	0	0	0
Investment Earnings	338,511	212,671	223,769	605,428	980,435	838,378	624,595
Miscellaneous	3,106,611	2,699,352	2,055,975	867,072	652,083	2,191,373	1,118,999
Transfers	400	354	552	1,129	0	0	0
Total Governmental Activities	21,068,368	22,311,068	22,265,052	21,940,643	22,558,941	24,209,534	22,373,169
Business-type Activities:							
Investment Earnings	400	354	552	1,129	0	0	0
Miscellaneous	1,457	641	881	1,559	1,271	4,573	1,996
Transfers	(400)	(354)	(552)	(1,129)	0	0	0
Total Business-type Activities	1,457	641	881	1,559	1,271	4,573	1,996
Total Primary Government General Revenues and Other Changes in Net Assets	21,069,825	22,311,709	22,265,933	21,942,202	22,560,212	24,214,107	22,375,165
Change in Net Assets							
Governmental Activities	519,779	(502,821)	(1,269,554)	1,103,076	(1,093,897)	2,278,855	1,497,449
Business-type Activities	4,128	(8,866)	(1,871)	(2,992)	(3,574)	(6,811)	(32,797)
Total Primary Government Change in Net Assets	\$523,907	(\$511,687)	(\$1,271,425)	\$1,100,084	(\$1,097,471)	\$2,272,044	\$1,464,652

Ross County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

Table 3

	1999	2000	2001	2002
General Fund				
Reserved	\$259,247	\$231,453	\$239,936	\$135,873
Unreserved	4,567,551	4,764,791	4,668,926	4,382,347
Total General Fund	<u>4,826,798</u>	<u>4,996,244</u>	<u>4,908,862</u>	<u>4,518,220</u>
All Other Governmental Funds				
Reserved	1,023,529	1,035,678	760,047	360,298
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	4,241,054	3,629,923	1,939,583	2,720,568
Debt Service Funds	618,602	618,602	620,777	620,783
Capital Projects Funds	202,647	(379,259)	(2,477,457)	(2,835,118)
Total All Other Governmental Funds	<u>6,085,832</u>	<u>4,904,944</u>	<u>842,950</u>	<u>866,531</u>
Total Governmental Funds	<u><u>\$10,912,630</u></u>	<u><u>\$9,901,188</u></u>	<u><u>\$5,751,812</u></u>	<u><u>\$5,384,751</u></u>



<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$164,390	\$1,074,988	\$607,107	\$302,243	\$308,881	\$299,570
<u>4,329,872</u>	<u>3,017,890</u>	<u>3,098,832</u>	<u>3,510,467</u>	<u>3,340,163</u>	<u>2,687,406</u>
<u>4,494,262</u>	<u>4,092,878</u>	<u>3,705,939</u>	<u>3,812,710</u>	<u>3,649,044</u>	<u>2,986,976</u>
629,286	257,501	746,516	723,227	521,341	387,508
3,775,938	2,363,620	3,642,028	2,589,123	5,846,115	6,997,107
619,818	803,536	396,524	397,428	414,775	167,627
<u>11,110</u>	<u>91,724</u>	<u>83,540</u>	<u>3,722</u>	<u>(2,712,965)</u>	<u>(153,903)</u>
<u>5,036,152</u>	<u>3,516,381</u>	<u>4,868,608</u>	<u>3,713,500</u>	<u>4,069,266</u>	<u>7,398,339</u>
<u>\$9,530,414</u>	<u>\$7,609,259</u>	<u>\$8,574,547</u>	<u>\$7,526,210</u>	<u>\$7,718,310</u>	<u>\$10,385,315</u>

Ross County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

Table 4

	1999	2000	2001	2002	2003
Revenues					
Property Taxes	\$5,383,025	\$5,520,664	\$5,651,853	\$5,678,750	\$6,540,135
Sales Tax	9,413,899	10,010,337	10,023,413	10,250,454	10,235,263
Special Assessments	0	0	0	6,143	6,590
Charges for Services	3,050,234	3,486,272	3,740,735	4,163,821	4,322,615
Licenses and Permits	8,416	7,991	7,487	7,676	158,165
Fines and Forfeitures	143,039	155,493	152,900	148,823	138,909
Intergovernmental	17,646,549	20,838,013	22,649,886	22,764,752	20,804,520
Interest	971,022	1,230,019	767,669	330,749	211,961
Rent	0	0	0	0	0
Other	2,045,536	2,529,029	3,237,498	3,104,296	2,699,352
<i>Total Revenues</i>	<u>38,661,720</u>	<u>43,777,818</u>	<u>46,231,441</u>	<u>46,455,464</u>	<u>45,117,510</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	3,742,899	4,115,651	4,148,979	4,033,932	3,987,089
Judicial	1,800,721	2,164,002	2,259,752	2,226,181	2,363,027
Public Safety	6,262,947	6,811,111	7,322,730	7,514,514	7,735,939
Public Works	4,859,055	5,997,967	4,967,252	4,629,963	5,306,029
Health	474,699	487,774	597,234	625,745	591,009
Human Services	16,008,824	18,777,462	22,774,339	21,395,348	20,839,973
Economic Development	921,663	871,295	908,775	819,508	710,199
Capital Outlay	2,205,458	2,482,684	4,338,138	2,265,332	4,861,687
Other	1,375,570	1,717,522	1,760,790	2,003,632	2,070,602
Debt Service:					
Principal Retirement	768,361	805,892	859,794	778,995	2,872,130
Interest and Fiscal Charges	621,285	582,160	647,865	528,813	707,392
Issuance Costs	0	0	0	0	0
Current Funding	0	0	0	0	0
<i>Total Expenditures</i>	<u>39,041,482</u>	<u>44,813,520</u>	<u>50,585,648</u>	<u>46,821,963</u>	<u>52,045,076</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(379,762)</u>	<u>(1,035,702)</u>	<u>(4,354,207)</u>	<u>(366,499)</u>	<u>(6,927,566)</u>
Other Financing Sources (Uses)					
Premium from Bonds Issued	0	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0	1,462,385
Inception of Capital Lease	0	58,541	33,723	0	14,780
Issuance of Bonds	0	0	0	0	4,115,000
Issuance of Loan	0	0	0	0	0
Issuance of Notes	0	0	0	0	5,480,000
Issuance of Current Refunding Bonds	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers In	7,533,296	7,593,739	7,669,369	7,445,209	7,405,185
Transfers Out	(7,516,822)	(7,585,169)	(7,657,313)	(7,440,875)	(7,404,121)
<i>Total Other Financing Sources (Uses)</i>	<u>16,474</u>	<u>67,111</u>	<u>45,779</u>	<u>4,334</u>	<u>11,073,229</u>
<i>Net Change in Fund Balances</i>	<u>(\$363,288)</u>	<u>(\$968,591)</u>	<u>(\$4,308,428)</u>	<u>(\$362,165)</u>	<u>\$4,145,663</u>
Debt Service as a Percentage of					
Noncapital Expenditures	3.92%	3.39%	3.37%	3.02%	8.21%

2004	2005	2006	2007	2008
\$6,970,600	\$8,038,454	\$8,005,613	\$7,930,103	\$8,157,539
10,866,704	10,668,370	11,219,814	11,221,082	10,999,023
9,038	11,228	7,312	9,447	11,292
4,838,496	6,673,395	6,821,908	6,422,796	6,619,538
106,139	205,656	189,264	230,995	290,444
145,688	141,027	297,384	221,274	213,128
21,538,723	22,714,147	29,148,686	28,400,233	27,179,312
222,878	597,160	980,435	960,407	624,595
0	640,353	584,319	570,870	657,203
2,761,368	867,072	673,030	1,046,373	1,133,999
47,459,634	50,556,862	57,927,765	57,013,580	55,886,073
4,499,186	6,159,468	7,006,090	5,704,735	5,936,464
2,650,193	3,159,342	3,248,354	3,446,009	4,023,431
9,318,248	9,753,621	10,507,598	10,513,625	10,674,039
5,451,664	5,957,655	5,842,494	5,597,375	5,841,753
550,156	648,540	691,278	618,517	633,843
21,728,274	21,273,026	26,474,650	25,695,494	24,837,310
816,568	652,563	2,160,618	827,859	884,524
1,154,753	982,483	4,089,037	1,489,028	1,667,609
2,218,097	0	0	0	0
5,939,816	2,857,210	820,444	3,755,733	2,134,385
482,060	491,216	513,891	647,846	812,184
97,373	0	0	0	54,077
0	0	187,500	0	0
54,906,388	51,935,124	61,541,954	58,296,221	57,499,619
(7,446,754)	(1,378,262)	(3,614,189)	(1,282,641)	(1,613,546)
10,546	0	0	0	0
0	0	0	0	0
83,220	77,500	32,505	7,741	40,551
3,015,000	0	0	0	0
0	158,342	550,847	0	0
2,415,390	1,540,500	3,107,500	1,467,000	1,375,000
0	0	(1,125,000)	0	5,800,000
0	0	0	0	(2,935,000)
7,703,027	7,918,850	7,840,300	8,432,584	8,017,212
(7,701,584)	(7,909,453)	(7,840,300)	(8,432,584)	(8,017,212)
5,525,599	1,785,739	2,565,852	1,474,741	4,280,551
(\$1,921,155)	\$407,477	(\$1,048,337)	\$192,100	\$2,667,005
13.80%	7.03%	2.72%	8.58%	6.02%

Ross County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Table 5

Collection Year	Real Property			Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
1999	\$515,733,120	\$131,946,460	\$1,850,513,086	\$70,178,180	\$79,747,932
2000	532,507,870	136,051,320	1,910,169,114	69,149,950	78,579,489
2001	554,521,420	139,612,030	1,983,238,429	69,857,750	79,383,807
2002	634,413,860	154,525,670	2,254,112,943	61,642,170	70,047,920
2003	646,260,940	153,846,670	2,286,021,743	69,061,160	78,478,591
2004	659,748,000	156,525,250	2,332,209,286	66,624,110	75,709,216
2005	720,072,850	169,187,290	2,540,743,257	68,094,690	77,380,330
2006	731,074,500	172,141,960	2,580,618,457	65,223,240	74,117,318
2007	748,075,140	176,476,560	2,641,576,286	61,990,460	70,443,705
2008	856,084,100	202,788,500	3,025,350,286	49,436,490	56,177,830

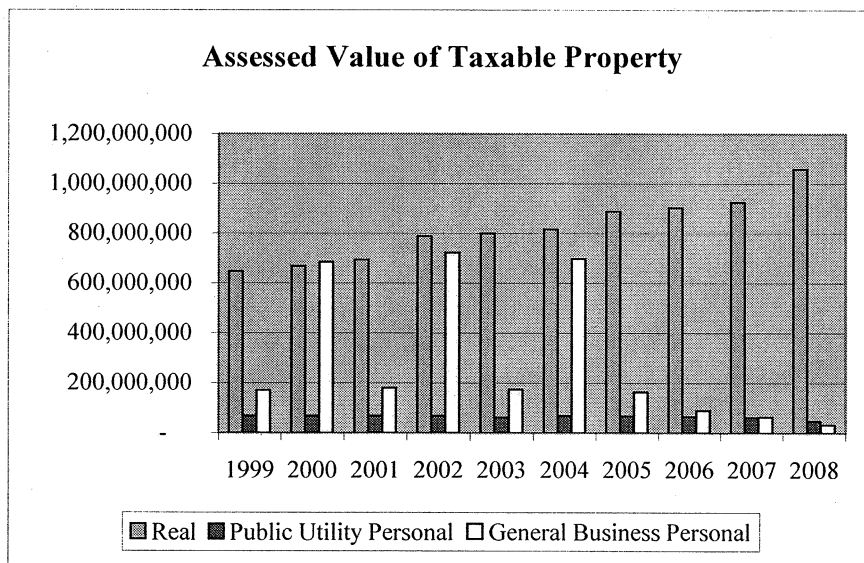
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being phased out beginning in 2006. The listing percentage is 18.75% for 2006, 12.5% for 2007, 6.25% for 2008 and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

Source: Office of the County Auditor, Ross County, Ohio

Personal Property		Total		
General Business		Assessed Value	Estimated Actual Value	Ratio
\$171,132,072	\$684,528,288	\$888,989,832	\$2,614,789,306	34.00%
180,557,660	722,230,640	918,266,800	2,710,979,243	33.87%
174,573,290	698,293,160	938,564,490	2,760,915,396	33.99%
164,370,940	684,878,917	1,014,952,640	3,009,039,780	33.73%
176,110,370	765,697,261	1,045,279,140	3,130,197,595	33.39%
137,975,700	599,894,348	1,020,873,060	3,007,812,850	33.94%
126,778,170	551,209,435	1,084,133,000	3,169,333,022	34.21%
90,288,410	481,538,187	1,058,728,110	3,136,273,962	33.76%
64,703,330	517,626,640	1,051,245,490	3,229,646,631	32.55%
33,529,260	536,468,160	1,141,838,350	3,617,996,276	31.56%



Ross County, Ohio
Real Property Value and Construction
Last Ten Years

Table 6

Collection Year	New Construction			Real Property Value (1)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Agricultural/ Residential	Commercial/ Industrial	Total
1999	\$27,960,971	\$10,116,400	\$38,077,371	\$1,473,523,200	\$373,831,857	\$1,847,355,057
2000	40,431,600	14,840,400	55,272,000	1,521,451,057	385,735,714	1,907,186,771
2001	57,641,029	9,547,143	67,188,172	1,584,346,914	396,417,971	1,980,764,885
2002	34,047,257	6,363,057	40,410,314	1,812,611,028	439,172,257	2,251,783,285
2003	33,642,486	5,275,743	38,918,229	1,846,459,828	437,274,829	2,283,734,657
2004	29,357,343	6,620,514	35,977,857	1,884,994,285	444,850,371	2,329,844,656
2005	42,171,457	15,327,457	57,498,914	2,057,351,000	480,983,629	2,538,334,629
2006	27,978,371	5,648,143	33,626,514	2,088,784,285	489,475,114	2,578,259,399
2007	42,522,914	5,420,686	47,943,600	2,137,357,542	501,797,771	2,639,155,313
2008	62,231,371	24,628,000	86,859,371	2,445,954,571	576,501,971	3,022,456,542

(1) Estimated actual property value from Table 5 net of public utilities real estate.

Source: Office of the County Auditor, Ross County, Ohio

Ross County, Ohio
Property Taxes on a \$100,000
Owner-Occupied Home or a Business
City of Chillicothe / Chillicothe City School District
December 31, 2008

Table 7

Real estate taxes help finance your school district, your city, village or township, and various County services. In the example below, if your home or business has an appraised value of \$100,000 located in the City of Chillicothe and the Chillicothe City School District, this is how the taxes were distributed in 2008.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Chillicothe City Schools	\$946.28	\$1,178.51
Board of MR/DD	130.66	157.69
Children Services	25.60	30.93
ADAMH Board	14.69	20.06
Health Board	16.36	25.62
County General Fund	61.25	70.00
Senior Citizens	13.73	15.98
City of Chillicothe	98.00	112.00
Pickaway-Ross JVS	85.63	100.36
Scioto Township	17.41	19.93
Total	<u>\$1,409.61</u>	<u>\$1,731.08</u>

Source: Office of the County Auditor, Ross County, Ohio

Ross County, Ohio
Property Tax Rates
(per \$1,000 of assessed value)
Last Ten Years

Table 8

	1999	2000	2001	2002	2003
Unvoted Millage					
Operating	1.60	1.60	1.60	1.60	1.60
Voted Millage - by levy					
1983 MRDD - cont (1)					
Residential/Agricultural Real	0.637834	0.635363	0.632563	0.562603	-
Commercial/Industrial and Public Utility Real	0.739655	0.738754	0.739957	0.677719	-
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	-
1987 MRDD - cont (1)					
Residential/Agricultural Real	1.43927	1.433694	1.427376	1.26951	-
Commercial/Industrial and Public Utility Real	1.764438	1.762288	1.765158	1.61669	-
General Business and Public Utility Personal	2.00	2.00	2.00	2.00	-
2002 MRDD - cont (1)					
Residential/Agricultural Real	-	-	-	-	2.998866
Commercial/Industrial and Public Utility Real	-	-	-	-	2.998044
General Business and Public Utility Personal	-	-	-	-	3.00
2004 MRDD - cont (2)					
Residential/Agricultural Real	1.101006	1.09674	1.091907	0.971143	0.970777
Commercial/Industrial and Public Utility Real	1.363411	1.361751	1.363968	1.249243	1.248429
General Business and Public Utility Personal	1.50	1.50	1.50	1.50	1.50
2007 Senior Citizens - 5 years (3)					
Residential/Agricultural Real	0.21589	0.215054	0.214106	0.190426	0.190354
Commercial/Industrial and Public Utility Real	0.264665	0.264343	0.264773	0.242503	0.242345
General Business and Public Utility Personal	0.30	0.30	0.30	0.30	0.30
1989/2003 Children's Services - 5 years (4)					
Residential/Agricultural Real	0.719635	0.716847	0.713688	0.634755	0.634516
Commercial/Industrial and Public Utility Real	0.890377	0.889292	0.89074	0.815819	0.815288
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1992 Health District - 5 years					
Residential/Agricultural Real	0.724868	0.72206	0.718878	0.639371	0.63913
Commercial/Industrial and Public Utility Real	0.904639	0.903537	0.905008	0.828887	0.828347
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1982 ADAMH Operating - 5 years					
Residential/Agricultural Real	0.673743	0.62887	0.589776	0.569228	0.555883
Commercial/Industrial and Public Utility Real	0.721695	0.688144	0.638552	0.619224	0.637492
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00
Total voted millage by type of property					
Residential/Agricultural Real	5.512246	5.448628	5.388294	4.837036	5.989526
Commercial/Industrial and Public Utility Real	6.64888	6.608109	6.568156	6.050085	6.769945
General Business and Public Utility Personal	7.80	7.80	7.80	7.80	7.80
Total millage by type of property					
Residential/Agricultural Real	7.112246	7.048628	6.988294	6.437036	7.589526
Commercial/Industrial and Public Utility Real	8.24888	8.208109	8.168156	7.650085	8.369945
General Business and Public Utility Personal	9.40	9.40	9.40	9.40	9.40

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

(1) On May 7, 2002, voters approved to replace and combine the 1983 1.00 mill and the 1987 2.00 mill MRDD levies.

(2) On November 2, 2004, voters approved to replace the 1.50 mill MRDD levy and increase it to 2.10.

(3) On November 6, 2007, voters approved to replace the 0.30 mill Senior Citizens levy and increase it to 0.50.

(4) On November 4, 2003, voters approved to replace the 1.00 mill Children Services levy.

Source: Ohio Department of Taxation and Ross County Auditor

2004	2005	2006	2007	2008
2.00	2.00	2.00	2.00	2.00
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2.99211	2.80185	2.801016	2.795319	2.506875
2.998128	2.90523	2.893299	2.900916	2.649534
3.00	3.00	3.00	3.00	3.00
0.96859	1.966465	1.965879	1.96188	1.759436
1.248465	2.034929	2.026573	2.031907	1.855828
1.50	2.10	2.10	2.10	2.10
0.299324	0.28029	0.280207	0.279637	0.448405
0.30	0.290704	0.28951	0.290272	0.456671
0.30	0.30	0.30	0.30	0.50
0.997747	0.934303	0.934025	0.932126	0.835941
1.00	0.969014	0.965035	0.967575	0.883728
1.00	1.00	1.00	1.00	1.00
0.637691	0.597142	0.596965	0.595751	0.534277
0.828371	0.802704	0.799408	0.801513	0.732057
1.00	1.00	1.00	1.00	1.00
0.546019	0.534622	0.512447	0.495543	0.479602
0.631663	0.629721	0.595992	0.594562	0.573011
1.00	1.00	1.00	1.00	1.00
6.441481	7.114672	7.090539	7.060256	6.564536
7.006627	7.632302	7.569817	7.586745	7.150829
7.80	8.40	8.40	8.40	8.60
8.441481	9.114672	9.090539	9.060256	8.564536
9.006627	9.632302	9.569817	9.586745	9.150829
9.80	10.40	10.40	10.40	10.60

Ross County, Ohio
Property Tax Rates of Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years

Table 9

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<u>In County School Districts:</u>										
Adena	38.10	38.10	38.10	37.30	37.30	37.30	37.00	37.00	37.00	36.50
Chillicothe	37.80	37.74	37.70	37.70	37.70	37.70	44.67	50.67	50.67	50.67
Huntington	33.10	32.40	32.40	31.50	31.50	31.50	31.00	31.00	31.00	30.30
Paint Valley	36.50	36.50	36.50	35.50	35.50	35.50	35.20	35.20	35.20	34.70
Southeastern	28.30	33.95	33.95	33.95	33.95	33.50	33.30	33.30	33.30	32.70
Union Scioto	34.10	37.92	37.92	36.80	36.80	36.40	34.60	34.60	34.60	34.10
Zane Trace	35.90	35.10	34.70	33.00	33.00	33.00	32.60	32.60	32.50	32.00
<u>Out of County School Districts:</u>										
Greenfield	27.22	27.22	27.22	27.22	26.22	26.22	25.40	25.40	25.40	25.40
Miami Trace	34.25	34.10	33.50	30.05	35.30	32.60	32.60	36.45	35.95	33.95
Waverly	32.50	32.50	37.12	37.12	37.12	37.12	37.12	36.75	31.75	31.75
<u>Joint Vocational School Districts:</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	4.20	4.20
Pike County	6.50	6.50	6.50	6.50	6.50	6.50	6.50	7.50	7.50	7.50
<u>Corporations:</u>										
Adelphi	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	5.00	5.00
Bainbridge	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	8.90	8.90
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

continued

Ross County, Ohio
Property Tax Rates of Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

Table 9

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Out of County Corporations:</u>										
Greenfield (1)	-	-	-	1.10	1.10	1.10	1.10	1.10	1.10	1.10
<u>Townships:</u>										
Buckskin	3.80	3.80	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Colerain	5.90	5.90	5.90	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Concord	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Deerfield	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Franklin	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Green	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	6.30	6.30
Harrison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Huntington	5.00	6.00	9.10	9.10	9.10	9.10	9.10	9.10	6.00	6.00
Jefferson	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Liberty	5.50	5.50	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Paint	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Paxton	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	9.00	9.00
Scioto	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Springfield	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Union	5.50	5.50	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40

(1) Property was annexed into the County in 2001.

The rates presented in this Table represent the original voted rates.

Source: Office of the County Auditor, Ross County, Ohio

Ross County, Ohio
Principal Taxpayers
As of December 31, 2008 and December 31, 1999

Table 10

Name of Taxpayer	2008			1999		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
American Electric Power	\$37,016,760	1	3.24%	\$28,208,130	2	3.17%
P H Glatfelter Co. (formerly Mead Corp.)	28,464,670	2	2.49%	126,604,200	1	14.24%
Paccar, Inc.	12,402,640	3	1.09%	14,583,260	4	1.64%
Horizon Telecom Inc.	10,361,950	4	0.91%	19,313,220	3	2.17%
South Central Power Company	8,599,830	5	0.75%	5,444,620	6	0.61%
Chillicothe Paper Inc.	6,525,390	6	0.57%	-	-	-
Adena Health System	5,797,300	7	0.51%	-	-	-
DDR Ohio Opportunity II LLC	4,471,030	8	0.39%	3,037,030	9	0.34%
YSK Corporation	4,332,350	9	0.38%	-	-	-
Chillicothe Mall, Inc.	4,185,670	10	0.37%	2,731,250	10	0.31%
Columbia Gas of Ohio, Inc.	-	-	-	5,492,020	5	0.62%
PPG Industries, Inc.	-	-	-	4,871,920	7	0.55%
Norfolk & Western Railway Co.	-	-	-	3,149,100	8	0.35%
Total Top Ten Taxpayers	122,157,590		10.70%	213,434,750		24.01%
All Others	1,019,680,760		89.30%	675,555,082		75.99%
TOTAL	\$1,141,838,350		100.00%	\$888,989,832		100.00%

Source: Office of the County Auditor, Ross County, Ohio

Ross County, Ohio
Property Tax Levies and Collections (1)
Last Ten Years

Table 11

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
1999	\$5,612,069	\$5,479,859	97.64%	\$227,187	\$5,707,046	101.69%
2000	5,788,357	5,661,076	97.80	151,067	5,812,143	100.41
2001	5,883,097	5,745,040	97.65	169,854	5,914,894	100.54
2002	5,947,806	5,759,676	96.84	166,887	5,926,563	99.64
2003	7,007,288	6,804,458	97.11	227,314	7,031,772	100.35
2004	7,565,618	7,288,260	96.33	274,096	7,562,356	99.96
2005	8,763,189	8,444,647	96.36	306,851	8,751,498	99.87
2006	8,536,320	8,253,873	96.69	347,931	8,601,804	100.77
2007	8,489,468	8,236,651	97.02	358,264	8,594,915	101.24
2008	8,764,533	8,430,404	96.19	383,003	8,813,407	100.56

Source: Office of the Auditor, Ross County, Ohio

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenue.

(2) The County does not identify delinquent tax collections by tax year.

Ross County, Ohio
Other Major General Fund Revenue Sources
Last Ten Years

Table 12

County Sales Tax:

The County imposed a one-half percent sales tax effective January 1, 1980, and an additional one-half percent effective October 1, 1993, both for a continuing period of time, unless repealed. In addition, on November 4, 1986, the electorate approved a one-half percent sales tax effective February 1, 1987, for a period of twenty years. The revenues generated from this tax were used to further supplement the County's General Fund, including the construction, operation and maintenance of the Ross County Law Enforcement Complex. However, due to the fact that this levy has expired and after determining that there will be a need for additional revenues, the County imposed a one-half percent sales tax for a continuing period of time, effective January 1, 2007, unless repealed.

Calendar Year	Amount
1999	\$9,413,899
2000	10,010,337
2001	10,023,413
2002	10,250,454
2003	10,235,263
2004	10,866,704
2005	10,668,370
2006	11,219,814
2007	11,221,082
2008	10,999,023

Local Government Fund:

The Ohio local government fund was created by statute and is comprised of designated state revenues, which are distributed to each county and then allocated among the county and cities, villages and townships in the County on the basis of statutory formulas. The following table shows local government fund receipts for the County's General Fund.

Calendar Year	Amount
1999	\$1,363,929
2000	1,439,557
2001	1,444,740
2002	1,372,959
2003	1,356,245
2004	1,359,526
2005	1,358,966
2006	1,356,180
2007	1,364,744
2008	1,336,713

Note: Calendar Year 2002 and later reflect accrual basis of accounting as reported in the government-wide financial statements.

Source: Office of the County Auditor, Ross County, Ohio

Ross County, Ohio

Ratios of Outstanding Debt By Type

Last Ten Years

Table 13

Year	Governmental Activities										Total Primary Government	Percentage of Assessed Taxable Value of Property (1)	Per Capita (1)
	General Obligation Bonds	Notes Payable	Capital Leases	Motor Vehicle Gas Tax Revenue Bonds Payable	Loans Payable	Motor Vehicle Gas Tax Revenue Bonds Payable		Motor Vehicle Gas Tax Revenue Bonds Payable		Loans Payable			
1999	\$8,795,000	\$1,500,000	\$855,636	-	-	-	-	-	-	-	\$11,150,636	1.25%	\$147.24
2000	8,165,000	3,105,000	738,285	-	-	-	-	-	-	-	12,008,285	1.31%	163.72
2001	7,505,000	4,355,000	401,239	-	-	-	-	-	-	-	12,261,239	1.31%	166.60
2002	6,810,000	4,355,000	317,244	-	-	-	-	-	-	-	11,482,244	1.13%	155.34
2003	4,025,000	5,480,000	244,894	4,115,000	-	-	-	-	-	-	13,864,894	1.33%	186.53
2004	6,840,000	2,253,750	223,298	3,960,000	161,640	-	-	-	-	-	13,438,688	1.32%	180.70
2005	6,515,000	1,540,500	189,721	3,800,000	319,982	-	-	-	-	-	12,365,203	1.14%	165.18
2006	6,180,000	4,713,000	129,782	3,635,000	870,829	-	-	-	-	-	15,528,611	1.47%	206.62
2007	5,835,000	4,252,500	96,042	3,470,000	774,076	-	-	-	-	-	14,427,618	1.37%	191.35
2008	8,345,000	1,452,000	89,707	3,300,000	658,915	-	-	-	-	-	13,845,622	1.21%	182.00

(1) See Table 15 for Assessed Value and Population data

Source: Office of the Auditor, Ross County, Ohio

Ross County, Ohio
*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2008*

Table 14

	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct:			
Ross County	\$8,499,373	100.00%	\$8,499,373
Overlapping:			
Cities, Villages, & Townships wholly within the County	7,348,819	100.00%	7,348,819
School Districts wholly within the County	43,264,994	100.00%	43,264,994
Adena Local School District	1,828,718	98.66%	1,804,213
Greenfield Exempted Village School District	2,550,000	21.98%	560,490
Great Oaks Career Center Joint Vocational School District	14,630,000	0.18%	26,334
Miami Trace Local School District	25,941,401	0.07%	18,159
Waverly City School District	6,604,992	3.39%	<u>223,909</u>
Total Overlapping Political Subdivisions			<u>53,246,918</u>
Grand Total			<u><u>\$61,746,291</u></u>

Source: Office of the Auditor, Ross County, Ohio

- (1) Net General Obligation Debt includes General Obligation Bonds and General Obligation Bond Anticipation Notes net of available cash fund balances.
- (2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the subdivision. The valuations used were for the 2008 collection year.

Ross County, Ohio
Ratio of Debt
to Assessed Value and Debt per Capita
Last Ten Years

Table 15

Year	Population (1)	Assessed Value of Taxable Property(2)	General Bonded Debt Outstanding	Resources Available to Pay Principal	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
1999	75,731	\$888,989,832	\$8,795,000	\$618,602	\$8,176,398	0.92%	\$107.97
2000	73,345	918,266,800	8,165,000	618,602	7,546,398	0.82%	102.89
2001	73,597	938,564,490	7,505,000	620,777	6,884,223	0.73%	93.54
2002	73,915	1,014,952,640	6,810,000	620,783	6,189,217	0.61%	83.73
2003	74,331	1,045,279,140	4,025,000	619,818	3,405,182	0.33%	45.81
2004	74,370	1,020,873,060	6,840,000	803,536	6,036,464	0.59%	81.17
2005	74,858	1,084,133,000	6,515,000	396,524	6,118,476	0.56%	81.73
2006	75,155	1,058,728,110	6,180,000	397,428	5,782,572	0.55%	76.94
2007	75,398	1,051,245,490	5,835,000	414,775	5,420,225	0.52%	71.89
2008	76,073	1,141,838,350	8,345,000	167,627	8,177,373	0.72%	107.49

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

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

(2) From Table 5

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

Ross County, Ohio
Computation of Legal Debt Margin
Last Ten Years

Table 16

	1999	2000	2001	2002
Total Assessed Property Value	<u>\$888,989,832</u>	<u>\$918,266,800</u>	<u>\$938,564,490</u>	<u>\$1,014,952,640</u>
Debt Limit (1)	<u>\$20,724,746</u>	<u>\$21,456,670</u>	<u>\$21,964,112</u>	<u>\$23,873,816</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds and Notes	6,245,000	7,680,000	7,505,000	7,320,000
Less Amount Available in Debt Service	<u>(618,602)</u>	<u>(618,602)</u>	<u>(620,777)</u>	<u>(620,783)</u>
Amount of Debt Subject to Limit	<u>5,626,398</u>	<u>7,061,398</u>	<u>6,884,223</u>	<u>6,699,217</u>
Legal Debt Margin	<u>\$15,098,348</u>	<u>\$14,395,272</u>	<u>\$15,079,889</u>	<u>\$17,174,599</u>
Legal Debt Margin as a Percentage of the Debt Limit	72.85%	67.09%	68.66%	71.94%
Unvoted Debt Limit (2)	\$8,889,898	\$9,182,668	\$9,385,645	\$10,149,526
Amount of Debt Subject to Limit	<u>5,626,398</u>	<u>7,061,398</u>	<u>6,884,223</u>	<u>6,699,217</u>
Unvoted Legal Debt Margin	<u>\$3,263,500</u>	<u>\$2,121,270</u>	<u>\$2,501,422</u>	<u>\$3,450,309</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	36.71%	23.10%	26.65%	33.99%

- (1) Ohio Bond Law sets a limit calculated as follows:
 Three percent of the first \$100,000,000 of the tax valuation
 One and one-half percent of the next \$200,000,000 of the tax valuation
 Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

- (2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Office of the Auditor, Ross County, Ohio

2003	2004	2005	2006	2007	2008
<u>\$1,045,279,140</u>	<u>\$1,020,873,060</u>	<u>\$1,084,133,000</u>	<u>\$1,058,728,110</u>	<u>\$1,051,245,490</u>	<u>\$1,141,838,350</u>
<u>\$24,631,979</u>	<u>\$24,021,827</u>	<u>\$25,603,325</u>	<u>\$24,968,203</u>	<u>\$24,781,137</u>	<u>\$27,045,959</u>
5,630,000 (619,818)	7,286,640 (803,536)	6,743,000 (396,524)	8,608,000 (397,428)	8,005,000 (414,775)	8,667,000 (167,627)
<u>5,010,182</u>	<u>6,483,104</u>	<u>6,346,476</u>	<u>8,210,572</u>	<u>7,590,225</u>	<u>8,499,373</u>
<u>\$19,621,797</u>	<u>\$17,538,723</u>	<u>\$19,256,849</u>	<u>\$16,757,631</u>	<u>\$17,190,912</u>	<u>\$18,546,586</u>
79.66%	73.01%	75.21%	67.12%	69.37%	68.57%
\$10,452,791	\$10,208,731	\$10,841,330	\$10,587,281	\$10,512,455	\$11,418,384
<u>5,010,182</u>	<u>6,483,104</u>	<u>6,346,476</u>	<u>8,210,572</u>	<u>7,590,225</u>	<u>8,499,373</u>
<u>\$5,442,609</u>	<u>\$3,725,627</u>	<u>\$4,494,854</u>	<u>\$2,376,709</u>	<u>\$2,922,230</u>	<u>\$2,919,011</u>
52.07%	36.49%	41.46%	22.45%	27.80%	25.56%

Ross County
Demographic and Economic Statistics
Last Ten Years

Table 17

Year	Demographics					Average Unemployment Rates (4)			
	Population (1)	Per Capita Income (2)	Personal Income (in thousands)	Median Age (1)	K-12 School Enrollment (3)	Ross County	State of Ohio	United States	
1999	75,731	\$20,291	\$1,536,658	33.8	12,535	5.1%	4.3%	4.2%	
2000	73,345	21,849	1,602,515	36.9	12,618	5.2%	4.1%	4.0%	
2001	73,922	22,096	1,633,381	36.9	12,845	5.0%	4.3%	4.8%	
2002	74,277	23,123	1,717,507	36.9	12,461	6.2%	5.7%	5.8%	
2003	74,424	23,554	1,752,983	37.2	12,444	7.3%	6.0%	6.0%	
2004	74,466	24,470	1,822,183	37.5	12,150	7.9%	6.1%	5.5%	
2005	75,197	24,798	1,864,735	37.4	12,204	7.3%	5.9%	5.1%	
2006	75,556	25,553	1,930,682	37.4	12,089	6.2%	5.5%	4.6%	
2007	75,398	unavailable	unavailable	37.5	11,654	6.9%	5.6%	4.6%	
2008	76,073	unavailable	unavailable	37.5	11,830	8.0%	6.5%	5.8%	

Sources: (1) U.S. Census Bureau
(2) The National Center for Higher Education Management Systems
(3) Ohio Department of Education and Individual Private Schools
(4) Ohio Job and Family Services, Office of Workforce Development

Ross County, Ohio
Principal Employers
Current Year and Nine Years Ago

Table 18

Employer	Nature of Business	2008			1999		
		(1) Number of Employees	Rank	Percentage of Total Employment	(1) Number of Employees	Rank	Percentage of Total Employment
Adena Regional Medical Center	Health/Medical Services	2,300	1	7.21%	1,137	4	3.48%
Veterans Affairs Medical Center	Veterans Hospital	1,402	2	4.39%	1,207	3	3.69%
P.H. Glatfelter Company (formerly Mead Corp.)	Specialty Papers & Engineered Products	1,317	3	4.13%	2,350	1	7.19%
Kenworth Truck Company (Paccar)	Assembly of Heavy Trucks	1,074	4	3.37%	1,696	2	5.19%
Ross County Correctional Institute	Ohio Penal Institution	555	5	1.74%	668	5	2.04%
Ross County	County Government	541	6	1.70%	546	7	1.67%
Chillicothe Correctional Institute	Ohio Penal Institution	540	7	1.69%	638	6	1.95%
Chillicothe City School District	Education	350	8	1.10%	464	8	1.42%
Pickaway/Ross JVSD	Vocational Education	348	9	1.09%	-	-	-
City of Chillicothe	City Government	307	10	0.96%	-	-	-
Horizon Telcom, Inc.	Telephone/Communications	-	-	-	374	9	1.14%
Trim Systems L.L.C.	Truck Interiors	-	-	-	350	10	1.07%
Total		8,734		27.38%	9,430		28.84%
Total Employment within the County		31,900 (2)			32,700 (2)		

Sources:

(1) The number of employees were obtained from the individual employers and include full and part-time employees.

(2) The amount of total employment was prepared by the Bureau of Labor Statistics and the U.S. Department of Labor.

Ross County, Ohio
County Government Employees by Function/Activity
Last Four Years

Table 19

	2005	2006	2007	2008
General Government				
Legislative and Executive				
Commissioners	4	4	4	4
Auditor	16	16	16	15
Treasurer	7	7	7	7
Prosecuting Attorney	21	20	21	20
Board of Elections	10	10	10	13
Recorder	7	7	7	6
Buildings and Grounds	12	11	12	11
Data Processing	2	2	2	2
Judicial				
Common Pleas Court	18	17	17	17
Probate Court	10	10	10	10
Juvenile Court	22	21	26	22
Clerk of Courts	18	18	17	18
Public Safety				
Sheriff	130	125	132	102
Probation	5	6	5	6
Emergency Management Agency	3	3	3	3
Dog Warden	6	6	6	3
Coroner	6	6	6	8
Public Works				
Engineer	31	32	30	31
Building Department	3	3	3	3
Planning Department	3	3	3	2
Litter Control	5	4	4	4
Health				
MRDD	78	80	86	85
Human Services				
Jobs and Family Services	117	118	123	122
Child Support Enforcement Agency	16	15	17	17
Veteran Services	9	9	10	10
Total	<u>559</u>	<u>553</u>	<u>577</u>	<u>541</u>

Source: Office of the Auditor, Ross County, Ohio
Information was not available prior to 2005.

Ross County, Ohio
Operating Indicators and Capital Asset Statistics
Last Four Years

Table 20

	2005	2006	2007	2008
General Government				
Legislative and Executive				
Commissioners				
Number of purchase orders issued	3,356	3,644	3,786	3,602
Number of meetings	53	52	53	52
Number of buildings maintained	23	25	25	25
Recreational land maintained (in acres)	1,860	1,860	1,860	1,860
Number of titled vehicles	167	154	160	154
Auditor				
Number of non-exempt conveyances	1,857	1,704	1,567	1,233
Number of exempt conveyances	1,383	1,290	1,112	1,029
Number of real estate transfers	3,240	2,994	2,679	2,262
Number of parcels	41,155	41,464	41,825	42,132
Number of vendor checks issued	24,826	24,436	23,834	23,603
Number of dog tags issued	16,853	17,903	17,694	18,216
Treasurer				
Number of tax payments processed	88,970	91,132	93,586	93,815
Return on portfolio	3.13%	4.84%	5.10%	3.09%
Prosecuting Attorney				
Number of reports received	634	658	748	738
Number of criminal prosecutions	591	642	645	722
Board of Elections				
Number of registered voters	41,101	42,351	41,428	44,330
Number of voters last general election	18,069	24,345	16,555	32,426
Percentage of register voters that voted	43.96%	57.48%	39.96%	73.15%
Recorder				
Number of deed & lease transactions recorded	4,805	4,298	4,145	3,169
Number of mortgage transactions recorded	4,490	3,982	3,536	3,248
Amount of morgtage transactions (millions of \$'s)	\$1,457	\$721	\$4,763	\$4,925
Number of other documents recorded	12,194	11,022	10,267	8,654
Buildings and Grounds				
Total community service hours for maintenance	4,026	5,824	3,302	3,045
Title Department				
Number of titles issued	32,793	34,705	32,172	31,779

(continued)

Ross County, Ohio
Operating Indicators and Capital Asset Statistics (continued)
Last Four Years

Table 20

	2005	2006	2007	2008
Legislative and Executive				
Litter Control & Recycling				
Number of tons of litter collected	108	85	91	77
Number of tons of materials recycled	547	1,165	1,620	1,692
Participants in educational/outreach activities	9,557	7,806	10,948	13,162
Judicial				
Common Pleas Court				
Number of civil cases filed	600	732	816	1,078
Number of criminal cases filed	450	504	525	583
Number of domestic cases filed	519	610	664	540
Number of court rooms	2	2	2	2
Probate Court				
Number of cases filed	1,126	1,164	1,110	1,167
Number of marriage licenses issued	555	513	529	548
Number of court rooms	1	1	1	1
Juvenile Court				
Number of dependent, neglect or abused cases filed	113	151	140	145
Number of traffic cases filed	446	497	470	430
Number of delinquent cases filed	524	482	554	557
Municipal Court				
Number of civil cases filed	1,803	1,820	2,139	2,027
Number of criminal cases filed	4,407	4,645	4,708	4,720
Number of small claims cases filed	524	560	716	435
Number of traffic cases filed	9,067	9,226	8,767	1,327
Number of court rooms	2	2	2	2
Clerk of Courts				
Number of civil cases filed	600	732	816	1,078
Number of criminal cases filed	450	504	525	583
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	158	175	175	191
Prisoners booked	7,273	7,646	7,936	8,252
Prisoners released	7,151	7,520	7,814	8,089
Out of County inmate bed days	27,180	25,897	25,932	20,697

(continued)

Ross County, Ohio
Operating Indicators and Capital Asset Statistics (continued)
Last Four Years

Table 20

	2005	2006	2007	2008
Public Safety				
Sheriff				
Enforcement				
Number of incidents reported	23,423	23,464	23,812	22,382
Number of citations issued	1,140	1,540	1,479	1,420
Number of papers served	7,010	6,760	8,610	8,979
Number of 9-1-1 calls	23,028	23,282	19,951	22,116
Number of Sheriff's vehicles	70	67	71	70
Probation				
Average supervised population	542	561	510	500
Number entering supervision	110	249	200	145
Number discharged from supervision	133	196	90	111
Disaster Services				
Number of emergency responses	2	2	2	2
Coroner				
Number of requests for investigation	433	400	447	434
Coroner cases determining manner of death	153	122	120	135
Public Works				
Engineer				
Miles of roads maintained	403	403	403	402
Miles of roads repaved	33	40	26	33
Number of County maintained bridges	424	424	424	427
Number of bridges replaced	3	8	1	7
Number of culverts built/replaced	49	21	22	28
Number of feet of guardrail installed	7,260	6,100	13,049	3,800
Number of traffic signs erected	882	817	592	327
Building Department				
Number of permits issued (Commercial/Industrial)	237	241	263	228
Number of inspections performed	1,038	1,221	1,039	1,052
Health				
Number of children with medical handicap receiving aid	324	304	258	298

(continued)

Ross County, Ohio
Operating Indicators and Capital Asset Statistics (continued)
Last Four Years

Table 20

	2005	2006	2007	2008
Human Services				
MRDD				
Number of students enrolled				
Early intervention program	32	34	49	54
Preschool	31	31	24	16
School age	62	63	61	62
Number of adult clients	278	286	297	314
Number of facilities	2	2	2	2
Number of buses	23	23	23	23
Jobs and Family Services				
Average client count - food stamps	10,123	10,770	11,437	12,466
Average client count - WIA	35	63	194	254
Average client count - heating assistance	561	611	656	239
Average client count - job placement	600	675	816	991
Human Services				
Children's Services				
Average client count - foster care	222	188	185	171
Average client count - adoption	10	8	10	7
Total number of abuse & neglect investigations	692	686	724	602
Child Support Enforcement Agency				
Average number of active support orders	6,703	6,906	7,197	7,417
Total amount child support collected (millions of \$'s)	\$12.4	\$13.4	\$13.4	\$14.06
Veteran Services				
Number of clients contacts	24,630	32,506	35,600	29,967
Number of clients receiving material assistance	2,629	2,639	4,430	3,918
Number of client transports	1,449	1,620	1,711	1,894
Economic Development & Assistance				
Number of grant program beneficiaries	1,303	1,849	1,162	960

Source: Ross County Officials
Information was not available prior to 2005.



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

ROSS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 21, 2009**