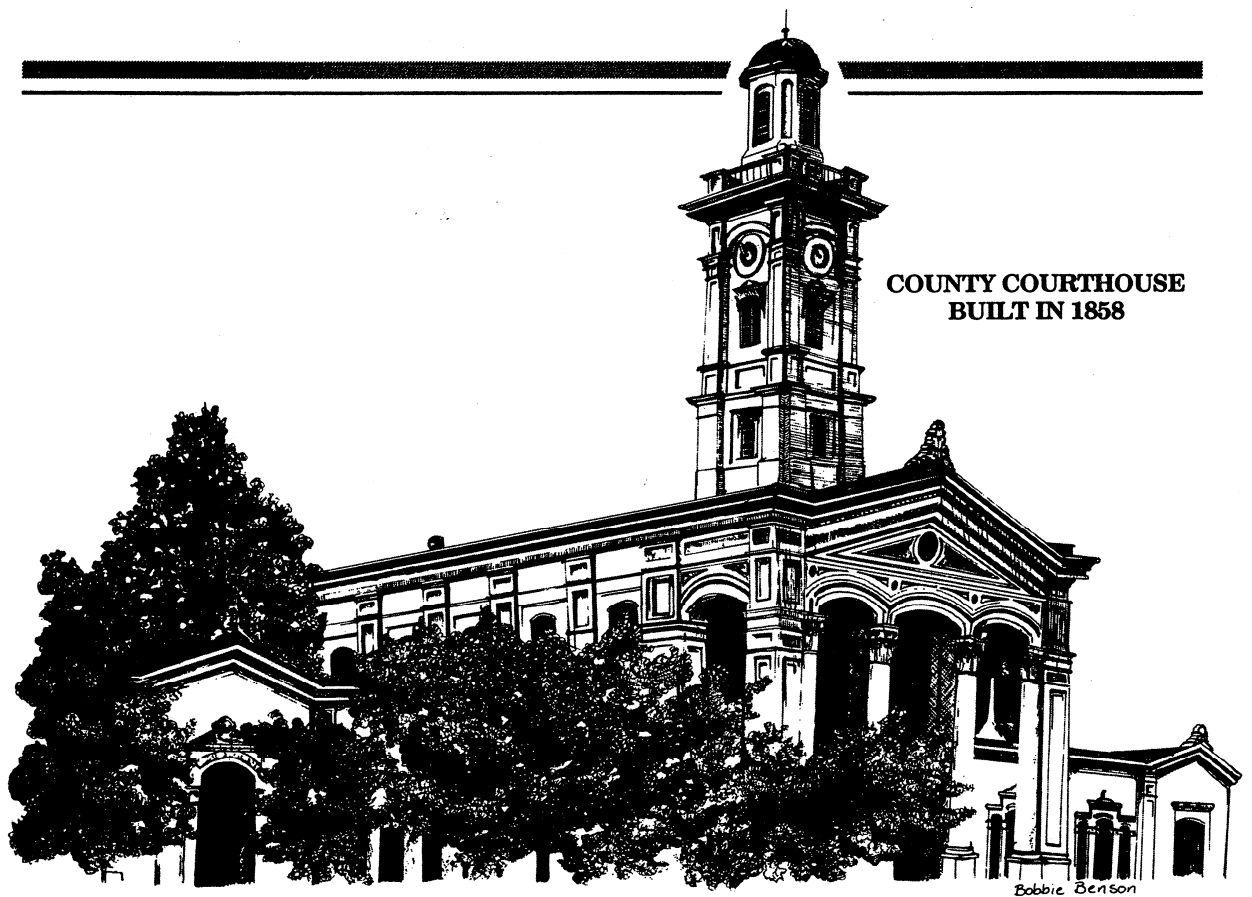


# ROSS COUNTY OHIO

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COUNTY COURTHOUSE  
BUILT IN 1858

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2013





# Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Ross County, prepared by Millhuff-Stang, CPA, Inc., for the audit period January 1, 2013 through December 31, 2013. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Ross County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

September 3, 2014

Back of Front Cover

# ROSS COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2013



Prepared by the Ross County Auditor's Office

**Thomas M. Spetnagel, Jr.**  
Ross County Auditor

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**Ross County, Ohio**  
*Comprehensive Annual Financial Report*  
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*For the Year Ended December 31, 2013*

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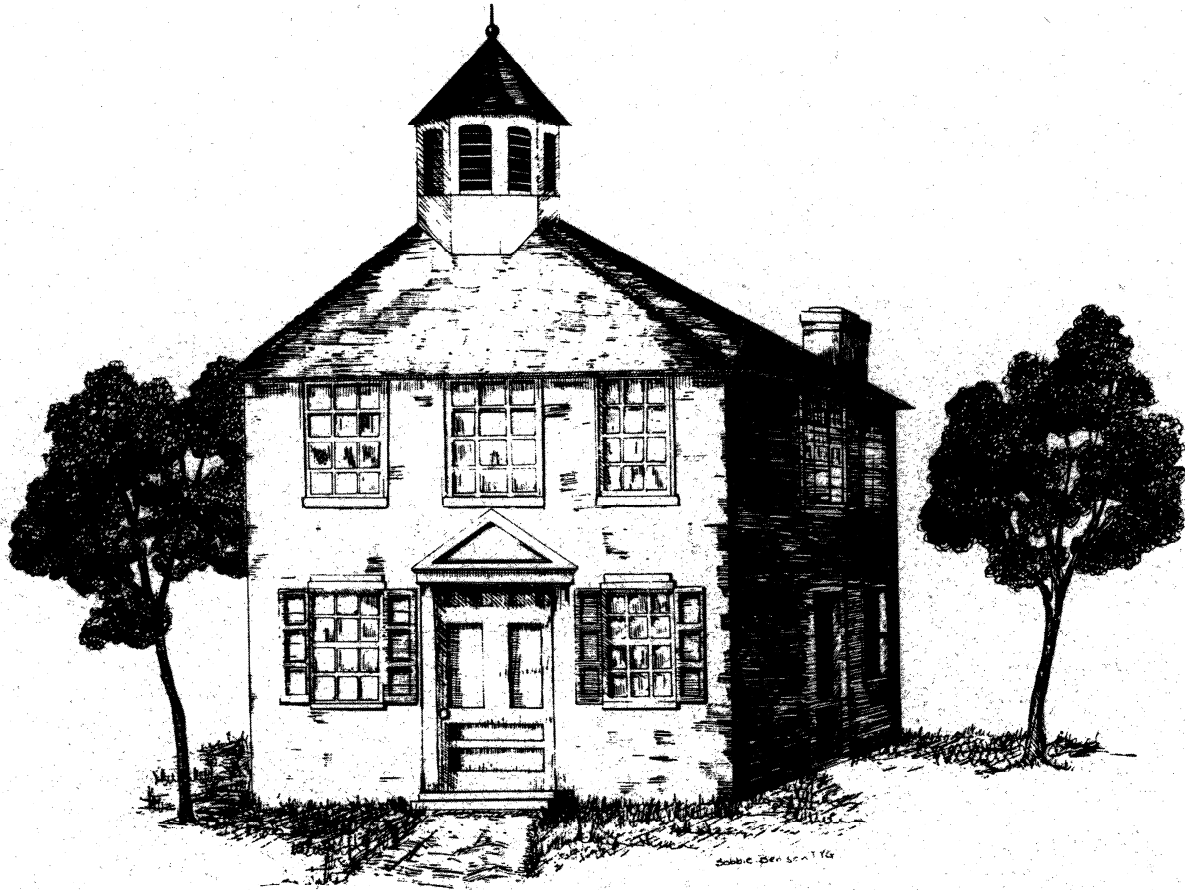
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# *INTRODUCTORY SECTION*



## Ohio's First Statehouse

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

Back of Introductory Section Divider



# Auditor of Ross County

THOMAS M. SPETNAGEL, JR.

June 20, 2014

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

Honorable James M. Caldwell  
Honorable Stephen A. Neal  
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, 2013. 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 Auditor's Report. This transmittal letter is designed to complement the MD&A and should be read in conjunction with it.

The Independent Auditor's Report is located at the front of the financial section of this report and contains an unmodified opinion issued by Millhuff-Stang, CPA, Inc. on the County's financial statements for the year ended December 31, 2013.

## 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 77,910

according to the 2013 Federal Census estimate. There are 88 counties in the State of Ohio and Ross County ranks 33<sup>rd</sup> 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 405 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 Statements No. 39 and 61 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 2,992 people. The County's largest industrial employer is Kenworth Truck Company (Paccar) that employs 2,256 people. Other major employers in Ross County and the number of people employed include the Veteran's Affairs Medical Center (1,543), P. H. Glatfelter Co. (1,175), and two state prisons that employ 990 people combined.

Agriculture remains a large contributor to the Ross County economy. According to the latest statistics available from the Ohio Department of Agriculture, nearly \$75 million of agricultural products are produced in the County annually. There are an estimated 1,000 farms containing approximately 215,000 acres of land.

The 2010 population, as determined by the Federal Bureau of the Census, stood at 78,064 people, an increase of 4,719 people or 6.4% from the 2000 Decennial Census count. In 2013, the Federal Census estimate showed a decrease of 154 people or 0.2% to 77,910.

Ross County's average unemployment rate stood at 8.5% in 2013, which was up slightly from the 8.2% reported for 2012, but substantially lower than the 9.9% reported for 2011. This compares to the national and state annual average unemployment rates of 7.4% and 7.4%, respectively.

The retail market in Ross County grew in 2013 as evidenced by the County's 1.5% sales tax revenues reported in the government-wide statements. The total 2013 County sales tax revenue was \$13,871,907, up \$483,020 or 3.61% from the 2012 sales tax revenue of \$13,388,887. 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 2013, which funds the Ross County and Chillicothe Convention and Visitors Bureau (3%) and the Ross County Convention Facilities Authority (1.25%), totaled \$358,277. This was an increase of 7.81% from the previous year's total of \$332,321. It is expected that the tourism industry will continue to grow in the future as the overall economy improves due to the efforts of community leaders to promote the area.

Ross County officials are optimistic about the prospects of long-term economic growth within the County. Having identified economic development as a major priority of the County, the Board of County Commissioners helped establish and contributes funds to the Economic Development Alliance of Southern Ohio and its Office of Economic Development. This organization coordinates economic development activities for the County in conjunction with the City of Chillicothe, the Ross County Community Improvement Corporation (CIC) and the Chillicothe and Ross County Chamber of Commerce. 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. 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 Ross County Community Improvement Corporation obtained a \$500,000 grant from the State of Ohio, a \$500,000 loan from the State of Ohio guaranteed by the County, 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 has served as an effective tool to draw business prospects to the County. With the recent widening of State Route 104 to four lanes, interest in

this spec building is increasing. In 2011, the County acquired title to the spec building property from the CIC for \$500,000 and the CIC paid back its County-backed loan to the State. In effect this was done to refinance the spec building at a much lower interest rate than the State's loan. Ross County will carry this loan until the building is sold.

Planning for the future, officials are now working to develop a major commerce park north of Chillicothe near the intersection of the State Route 207 and U.S. Route 23 connector. Discussions are underway to extend State Route 207 to the intersection of State Routes 159 and 180, which will open this area up to even greater potential development. The County also received a federal grant and has run a main water line to this site. This planned commerce park 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 that ensures that current year's expected resources are sufficient to fund current year's anticipated expenditures. Budgeted 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 Policies 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

On January 1, 2013, the first-ever joint county Department of Job and Family Services was established, as Ross County merged its Department of Job and Family Services with those of Hocking and Vinton Counties. The new entity, called the South Central Ohio Job and Family Services, is intended to provide better service to the citizens of the three counties while saving administrative costs. State officials have been very supportive of this regional approach, including passing legislation to allow for this pilot project. Ross County will serve as the fiscal agent for the combined department, and the merger is being closely watched by other entities across the State.

During 2013, the County also completed its general reappraisal of all real property which is required by State law to be completed every six years. New values have been approved by the Ohio Department of Taxation for tax year 2013 and will be reflected on the bills mailed to taxpayers in calendar year 2014. With 42,631 parcels to reappraise, this represents a significant accomplishment and the culmination of two and a half years' worth of work. This process began back in 2011, when the County sent out letters to property owners to verify parcel characteristics and began having its appraisers take street-level digital photographs of all major structures. As the process continued in 2012, aerial and oblique photography provided by Pictometry International was updated. Since these images are geographically referenced, they can be matched up with the County's geographic information system's aerial and oblique photography and parcel line data, allowing more uniformity of assessment throughout the County and better quality control as opposed to the manual system which was used in the past. In addition, for the first time ever, parcels with new construction or demolition are being identified electronically. This is



made possible using a program called ChangeFindr, which allows appraisal staff to easily identify footprints of buildings that have changed since the previous photography taken three years ago. In 2013, the process finally concluded, as the County's property records were updated with all necessary data changes and new values were obtained for each parcel using sales data from the reappraisal period.

Also of note during 2013, Ross County continued the implementation of its ten-year capital improvements plan for the Ross County Airport. This plan outlines \$2.2 million of improvements to be undertaken over a ten year period which began in 2009. The County's estimated 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.

Lastly, the County continued to save money on employee benefits through its participation in the County Employee Benefits Consortium of Ohio (CEBCO) and the Retrospective Rating Program for Workers Compensation. The County decided in 2011 to join CEBCO, which is a multi-county self-funded consortium formed by the County Commissioners Association of Ohio and managed by a board of directors comprised of county commissioners selected by the member counties. The goal of CEBCO is to provide stable, predictable and actuarially sound rates for medical, prescription drugs, dental and vision benefits for member county employees. After three years in the program, the County believes that it has realized a significant savings and, for the second straight year in 2013, no change in rates was necessary. Similarly, the County has saved almost \$1,000,000 in premiums since joining the Retrospective Rating Program for Workers Compensation.

#### FOR THE FUTURE

The County has several initiatives on the horizon for 2014 and beyond. At the tail end of 2013, the Ross County Commissioners contracted with Dynamix Energy Services, LLC to perform renovations on five of the County's existing facilities. The \$4,700,664 project, which will be partially funded through the issuance of energy conservation bonds, is viewed as a necessary upgrade to the County's infrastructure and is expected to save the County money over the long term by reducing future utility bills.

Also in the works, the Ross County Auditor's Office intends to issue a Request for Proposals for new accounting and payroll software. The current software used in the Auditor's Accounting, Payroll, and Real Estate departments includes General Ledger, Accounts Payable, Purchasing, Budgeting, Payroll, and Real Estate parcel information. This software was implemented in 1981 and has very few of the features seen in today's modern software applications. It includes additional features and quirks that require departments to do excessive extra work and data entry to perform basic functions. The software runs on an aging IBM AS400 server, and the software itself has no service contract. The Auditor's office finds itself in a precarious position in which replacing the AS400 and keeping the current software would not only be costly, but would also carry a great risk of losing access to all of the current year's transactional data.

#### AWARDS AND ACKNOWLEDGEMENTS

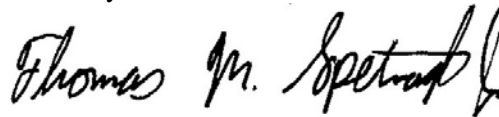
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ross County, Ohio for its comprehensive annual financial report (CAFR) for the year ended December 31, 2012. The Certificate of Achievement 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 twenty-three 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 2013 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.

Sincerely,

A handwritten signature in black ink that reads "Thomas M. Spetnagel Jr." The signature is written in a cursive style with a large, stylized initial 'T'.

Thomas M. Spetnagel Jr.  
Ross County Auditor



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Ross County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

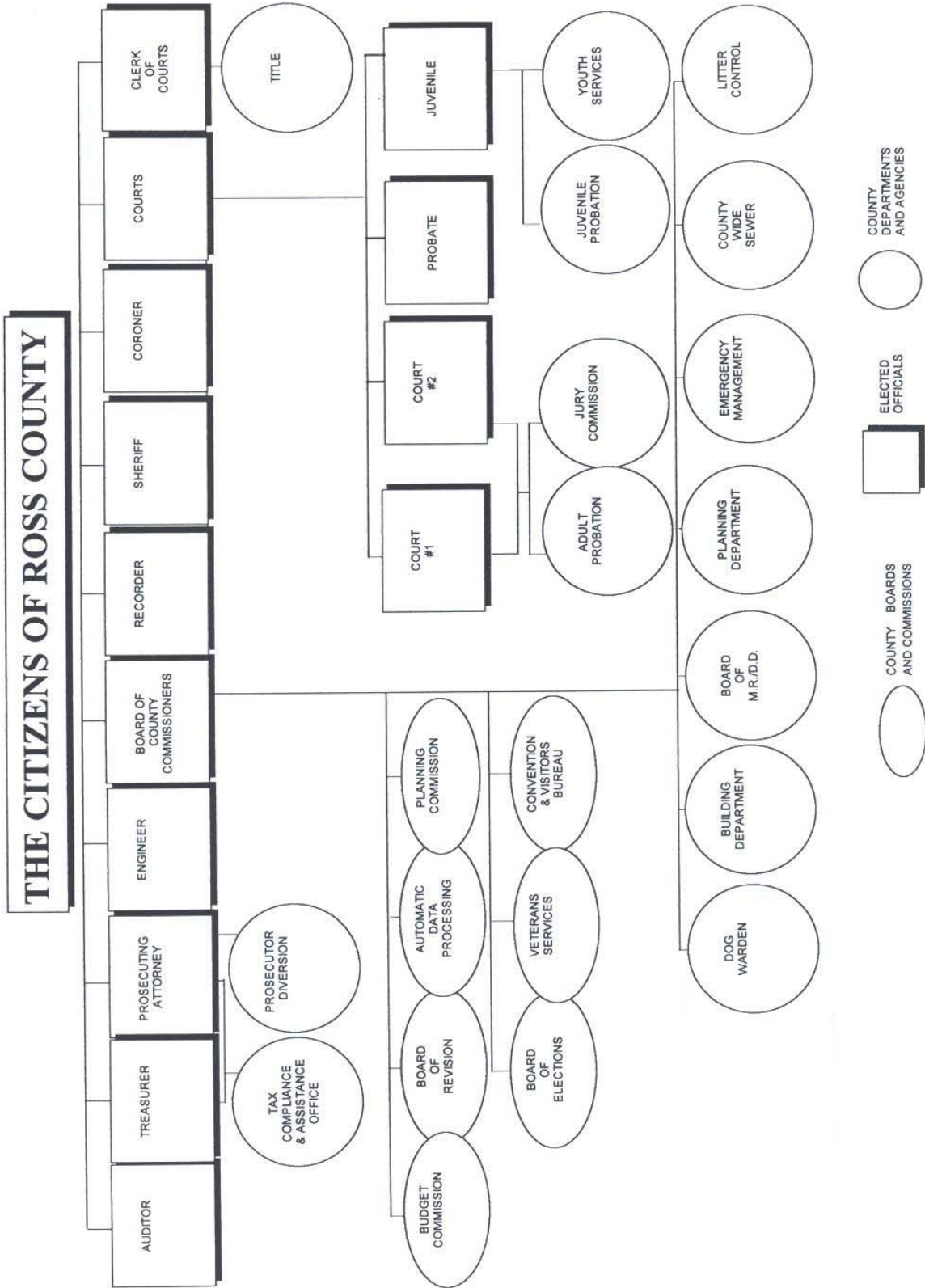
**December 31, 2012**

Executive Director/CEO

**Ross County, Ohio**  
*Elected Officials*  
*As of December 31, 2013*

<b>Elected Officials</b>	<b>Title</b>	<b>Term of Office</b>
James M. Caldwell	County Commissioner	1/02/13 to 1/01/17
Stephen A. Neal	County Commissioner	1/03/13 to 1/02/17
R. Douglas Corcoran	County Commissioner	1/01/11 to 12/31/14
Thomas M. Spetnagel Jr.	County Auditor	3/14/11 to 3/8/15
Jerald A. Byers	County Treasurer	9/02/13 to 9/03/17
Matthew S. Schmidt	Prosecuting Attorney	1/07/13 to 1/01/17
Charles R. Ortman	County Engineer	1/07/13 to 1/01/17
Kathy Dunn	County Recorder	1/07/13 to 1/01/17
John A. Gabis, MD	County Coroner	1/07/13 to 1/01/17
Ty D. Hinton	Clerk of Courts	1/07/13 to 1/01/17
George W. Lavender	County Sheriff	1/07/13 to 1/01/17
Scott W. Nusbaum	Common Pleas Court Judge	1/01/13 to 12/31/18
Michael M. Ater	Common Pleas Court Judge	2/09/11 to 2/08/17
Richard G. Ward	Probate/Juvenile Court Judge	2/09/09 to 2/08/15

# ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



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## *FINANCIAL SECTION*



### Ross County Historical Society Museum

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

Back of Financial Section Divider



**Independent Auditor's Report**

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

**Report on Financial Statements**

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***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, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Motor Vehicle Gas Tax Fund, Board of Developmental Disabilities Fund, and Economic Development Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 15 through 24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2014 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Natalie Millhuff-Stang, CPA, CITP  
President/Owner  
Millhuff-Stang, CPA, Inc.

June 20, 2014

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**Ross County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2013*  
*(Unaudited)*

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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, 2013. 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 2013 are as follows:

The County's total assets and deferred outflows of resources exceeded its total liabilities and deferred inflows of resources at December 31, 2013 by \$52,875,755.

The County's total net position increased \$3,504,321 or 7.10% from 2012 to 2013.

Program revenues for governmental activities accounted for \$22,109,242 or 44.56% of total governmental activities revenue. General revenues for governmental activities accounted for \$27,503,137 or 55.44%, of total governmental activities revenue.

The County had \$46,127,309 in expenses related to governmental activities; \$22,109,242 of these expenses was offset by program specific charges for services, operating and capital grants and contributions. General revenues (primarily taxes) of \$27,503,137 were sufficient to provide for the remainder of these programs.

Among major funds, the General Fund had \$23,752,335 in revenues, \$20,605,607 in expenditures, and (\$1,732,842) in total other financing sources and uses. The fund balance in the General Fund reflects an increase of \$1,413,886 from \$7,827,582 to \$9,241,468.

In 2013, the County's outstanding bonds at year-end reflect a net decrease of \$680,000 or 7.25% in the principal balance to \$8,700,000. Loans outstanding reflect a decrease of \$110,830 or 44.84% in the principal balance at year-end to \$136,339. Total debt outstanding decreased in 2013 by \$827,850 to a principal balance of \$9,161,977 at year-end.

**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 Position 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.

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**REPORTING THE COUNTY AS A WHOLE**

**Statement of Net Position 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 2013?” The Statement of Net Position 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 position and changes in net position. This change in net position 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 position 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 Position 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, Motor Vehicle Gas Tax Fund, Board of Developmental Disabilities Fund and Economic Development 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

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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 the health benefit program and workers' compensation retrospective rating program of the County. 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 position for 2013 compared to 2012:

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**Table 1**  
**Net Position**

	Governmental		Business-Type		Total	
	Activities		Activities			
	2013	2012	2013	2012	2013	2012
<i>Assets:</i>						
Current and Other Assets	\$39,214,414	\$35,495,715	\$153,248	\$128,578	\$39,367,662	\$35,624,293
Capital Assets, Net	36,351,196	36,777,910	76,415	81,415	36,427,611	36,859,325
<b>Total Assets</b>	<b>75,565,610</b>	<b>72,273,625</b>	<b>229,663</b>	<b>209,993</b>	<b>75,795,273</b>	<b>72,483,618</b>
<b>Deferred Outflows of Resources</b>	<b>227,257</b>	<b>247,917</b>	<b>0</b>	<b>0</b>	<b>227,257</b>	<b>247,917</b>
<i>Liabilities:</i>						
Current and Other Liabilities	2,229,874	1,739,561	2,861	2,442	2,232,735	1,742,003
Long-Term Liabilities	10,900,644	11,831,257	0	0	10,900,644	11,831,257
<b>Total Liabilities</b>	<b>13,130,518</b>	<b>13,570,818</b>	<b>2,861</b>	<b>2,442</b>	<b>13,133,379</b>	<b>13,573,260</b>
<b>Deferred Inflows of Resources</b>	<b>10,013,396</b>	<b>9,786,841</b>	<b>0</b>	<b>0</b>	<b>10,013,396</b>	<b>9,786,841</b>
<i>Net Position:</i>						
Net Investment in Capital Assets	27,416,476	27,036,000	76,415	81,415	27,492,891	27,117,415
Restricted	14,376,662	12,527,030	0	0	14,376,662	12,527,030
Unrestricted	10,855,815	9,600,853	150,387	126,136	11,006,202	9,726,989
<b>Total Net Position</b>	<b>\$52,648,953</b>	<b>\$49,163,883</b>	<b>\$226,802</b>	<b>\$207,551</b>	<b>\$52,875,755</b>	<b>\$49,371,434</b>

Current assets increased due to an increase in equity in pooled cash, cash equivalents and investments in the General Fund and an increase in intergovernmental receivable in the Small Cities Block Grant Fund.

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

Current liabilities increased due to an increase in accounts payable and contracts payable.

Long-term liabilities decreased from the reduction in the County's long-term bond and loan obligations from the scheduled debt payments made in accordance with the debt covenants.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$52,875,755. By far, the largest portion of the County's net position (52%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt used to acquire those assets that is 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 position represents resources that are subject to restrictions on how they can be used. These resources accounted for 27.19% of total net position. The remaining balance represents unrestricted net position and may be used to meet the County's ongoing obligation to citizens and creditors. Total net position increased in 2013 by \$3,504,321. As of December 31, 2013, the County is



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able to report a positive net position of \$52,648,953 for governmental type activities. For business type activities, a positive net position of \$226,802 is reported.

Table 2 shows the changes in net position for the year 2013. Revenue and expense comparisons to 2012 are presented to provide a comparative analysis of government-wide data with the prior year.

**Table 2**  
**Changes in Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$5,959,780	\$6,665,206	\$53,717	\$50,493	\$6,013,497	\$6,715,699
Operating Grants and Contributions	13,795,783	19,720,894	0	0	13,795,783	19,720,894
Capital Grants and Contributions	2,353,679	2,202,631	0	0	2,353,679	2,202,631
<b>Total Program Revenues</b>	<b>22,109,242</b>	<b>28,588,731</b>	<b>53,717</b>	<b>50,493</b>	<b>22,162,959</b>	<b>28,639,224</b>
<i>General Revenues:</i>						
Property Taxes	10,219,882	10,004,179	0	0	10,219,882	10,004,179
Sales Tax	13,871,907	13,388,887	0	0	13,871,907	13,388,887
Grants and Entitlements	2,170,280	1,380,032	0	0	2,170,280	1,380,032
Investment Earnings	94,667	180,512	0	0	94,667	180,512
Miscellaneous	1,146,401	1,074,249	3,602	4,234	1,150,003	1,078,483
<b>Total General Revenues</b>	<b>27,503,137</b>	<b>26,027,859</b>	<b>3,602</b>	<b>4,234</b>	<b>27,506,739</b>	<b>26,032,093</b>
<b>Total Revenues</b>	<b>49,612,379</b>	<b>54,616,590</b>	<b>57,319</b>	<b>54,727</b>	<b>49,669,698</b>	<b>54,671,317</b>
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	8,296,508	7,344,451	0	0	8,296,508	7,344,451
Judicial	3,900,241	3,854,386	0	0	3,900,241	3,854,386
Public Safety	10,645,397	10,513,655	0	0	10,645,397	10,513,655
Public Works	7,470,384	7,494,569	0	0	7,470,384	7,494,569
Health	668,488	665,536	0	0	668,488	665,536
Human Services	13,555,829	21,951,312	0	0	13,555,829	21,951,312
Economic Development and Assistance	1,197,298	986,275	0	0	1,197,298	986,275
Interest and Fiscal Charges	393,164	462,787	0	0	393,164	462,787
Issuance Costs	0	95,612	0	0	0	95,612
County Wide Sewer	0	0	38,068	33,686	38,068	33,686
<b>Total Expenses</b>	<b>46,127,309</b>	<b>53,368,583</b>	<b>38,068</b>	<b>33,686</b>	<b>46,165,377</b>	<b>53,402,269</b>
Change in Net Position	3,485,070	1,248,007	19,251	21,041	3,504,321	1,269,048
<b>Net Position - January 1</b>	<b>49,163,883</b>	<b>47,915,876</b>	<b>207,551</b>	<b>186,510</b>	<b>49,371,434</b>	<b>48,102,386</b>
<b>Net Position - December 31</b>	<b>\$52,648,953</b>	<b>\$49,163,883</b>	<b>\$226,802</b>	<b>\$207,551</b>	<b>\$52,875,755</b>	<b>\$49,371,434</b>

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**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 86.65% of the total governmental activities. Human Services, which is 29.39% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by the Board of Developmental Disabilities and Children Services. Public Safety, which accounts for 23.08% 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 17.99% 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 16.19% 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. Children Services and the Board of Developmental Disabilities 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 primarily by the General Fund with a small portion being funded by charges for services that are 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 position for the governmental activities increased \$3,485,070 or 7.09% in 2013. Last year, net position increased \$1,248,007 or 2.60%. Total revenues decreased \$5,004,211 or 9.16% from last year, but expenses decreased \$7,241,274 or 13.57%.

The change in revenues consists of a decrease of \$6,479,489 or 22.66% in program revenues from last year and an increase of \$1,475,278 or 5.67% in general revenues. The decrease in program revenues is due to the elimination of Job and Family Services from the County's financial statements. This change occurred because the Ross, Hocking, and Vinton County Job and Family Services merged into the South Central Ohio Job and Family Services on January 1, 2013. As a result, the Ross County operation ceased to exist.

General revenues increased primarily due to an increase of \$790,248 or 57.26% in grants and entitlements not restricted to specific programs. The other major contributors were sales tax revenue, which increased \$483,020 or 3.61%, and property tax revenue, which increased \$215,703 or 2.16%.

The decrease in expenses is also attributable to the elimination of Job and Family Services. Human Services expenses decreased \$8,395,483 or 38.25% as a result of the merger described above. This decrease was partially offset by an increase in Legislative and Executive of \$952,057 or 12.96% from last year due to an increase in the operational needs of various departments that are funded through the General Fund.

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

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**Table 3**  
**Governmental Activities**

	Total Cost of Services	Total Cost of Services	Net Cost of Services	Net Cost of Services
	2013	2012	2013	2012
<i>General Government:</i>				
Legislative and Executive	\$8,296,508	\$7,344,451	\$4,931,557	\$3,776,834
Judicial	3,900,241	3,854,386	2,217,118	2,550,702
Public Safety	10,645,397	10,513,655	8,414,003	8,481,641
Public Works	7,470,384	7,494,569	110,264	108,659
Health	668,488	665,536	668,488	665,536
Human Services	13,555,829	21,951,312	7,350,662	7,896,982
Economic Development and Assistance	1,197,298	986,275	(67,189)	741,099
Interest and Fiscal Charges	393,164	462,787	393,164	462,787
Issuance Costs	0	95,612	0	95,612
<b>Total Expenses</b>	<b>\$46,127,309</b>	<b>\$53,368,583</b>	<b>\$24,018,067</b>	<b>\$24,779,852</b>

It should be noted that 47.93% of the total 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 majority of the \$8,414,003 in net cost of services represents the cost of operating the Sheriff's Department and County Correctional Facility that requires support from the General Fund. 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 2013, the County received \$601,729 in revenue for housing prisoners.

The \$7,350,662 in net cost of services for Human Services indicates the costs of services that are not supported from state and federal resources, and that requires support from the local level. As such, local taxpayers have approved property tax levies for several programs including the Board of Developmental Disabilities and Children Services. For 2013, the net cost of providing these Human Services was 30.60% of the total net cost of all governmental activities.

**Business-Type Activities**

Program revenues more than covered the costs of operation for the County's business-type activities as net position increased by \$19,251 or 9.28% due to the County's efforts to maintain and control spending levels for these operations during 2013.

**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. Unassigned 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

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the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$18,947,966 (24.03% is unassigned), an increase of \$2,871,422 or 17.86% from last year. The funds that contributed most to this increase were the General Fund and Board of Developmental Disabilities Fund.

The General Fund is the primary operating fund of the County. At the end of 2013, the total fund balance in the General Fund was \$9,241,468 of which \$6,518,509 was unassigned. During the year, revenues exceeded expenditures by \$3,146,728, which is primarily due to an increase in revenues of intergovernmental and charges for services. However, the overall increase in fund balance was limited to \$1,413,886 or 18.06% due to the fact that operating transfers of \$1,800,839 were made to various other funds primarily for the retirement of debt. The General Fund balance at year-end equaled 38.91% of the total 2013 General Fund revenue.

For the other major funds of the County, the Motor Vehicle Gas Tax fund balance increased \$54,856 due to the fact that there was a decrease in expenditure activity since last year for the various road projects. The Board of Developmental Disabilities fund balance increased \$393,020 due to grant revenue activity through the State of Ohio that increased since last year. The Economic Development fund balance increased \$41,023 due to the fact that hotel/motel bed tax revenue continues to outpace the interest expenditures made from the fund.

### **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. The net position of the Enterprise Fund at year-end was \$226,802, of which \$150,387 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 \$21,993,876 representing an increase of \$348,046 from the original budgeted estimate of \$21,645,830. The final budget reflected a 1.61% increase from the original budgeted amount. Actual revenues and other financing sources were \$814,460 or 3.70% greater than the final budgeted amount due primarily to sales tax and intergovernmental revenue.

During 2013, numerous revisions were made to the original budget of appropriations adopted by the County Commissioners. The most significant revisions in appropriations occurred in the intergovernmental function, as well as the other financing uses - transfers out where estimates increased by \$210,793 and \$397,061, respectively.

The final budgeted expenditures and other financing uses were \$23,036,350 representing an increase of \$812,051 or 3.65% from the original budgeted estimate of \$22,224,299. While each County department limited their spending and held close to their budgets causing actual expenditures to be less than the final budgeted expenditures by \$1,139,680, there were greater demands for other financing uses in the way of

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advances that caused a greater use of resources than expected and resulted in a negative budget variance of \$87,872.

The combined effect of all these factors allowed the County's actual fund balance in the General Fund at December 31, 2013 to be \$1,866,268 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, 2013 amounts to \$27,492,891 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2013, road and bridge improvements totaling \$2,401,430 were made throughout the County, bringing the infrastructure investment of the County to a total of \$43,722,933. Note 8 provides additional information about the County's capital asset activity during the 2013 fiscal year.

**Long-Term Debt** - At December 31, 2013, the County had total bonds outstanding of \$8,700,000. The County's long-term bonds reflect a net decrease of \$680,000 during 2013 due to the scheduled payments made on the general obligation bonds.

Moody's Investors Service, Inc. assigned a rating of "Aa2" to the last general obligation bonds issued by the County.

The County's long-term obligations include general obligation bonds, special tax revenue bond, sales tax refunding bond, loan, compensated absences, capital lease obligations, and claims payable. Additional information about the County's bonds and other long-term obligations can be found in Note 9 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.

Chillicothe, the county seat, was ranked 21st from the top of the 576 micropolitan areas in the nation for business expansion and major projects in 2011. A micropolitan area is defined by the US Census Bureau as an urban area with a population of between 10,000 to 49,999 people. The ranking is part of Site Selection Magazine's annual survey of states, metro and micro areas. It is believed that this ranking will attract the attention of site selection consultants, brokers and others that Ross County is a place to be considered for future projects.

Receipts from the County's 1.5% sales tax, the largest revenue source for the County's General Fund, were up in 2013 and collections for the first four months of 2014 are holding steady with the first four months of 2013. This tends to indicate that consumer spending in the County has increased and is holding steady at the increased levels.

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The current unemployment rate as of April 2014 is 6.0%, down from 8.2% in April of 2013. Ross County's rate is now lower than the current 2014 national unemployment rate of 6.3%, although it is still somewhat higher than the state unemployment rate of 5.7%.

Receipts from the County's 4.25% lodging tax increased 7.81% in 2013 and are currently up 2.95% in 2014 over the same time last year. Tourism in Ross County is expected to continue to grow in 2014 due to several major activities to be held this year in the County. Overnight business travel is also expected to grow due to the increase in overall economic activity.

Ross County's major industrial employers are all in good health. Kenworth Truck Company, a division of PACCAR, Inc., is now making its newest model, the Kenworth T680, exclusively at the Ross County facility. This model will utilize the latest aerodynamics and intelligent technology on the market. The company has performed well in spite of the fact that a 10% workforce reduction was made while demand for the new model ramped up. The second largest industrial employer, P.H. Glatfelter Company, has maintained a fairly stable workforce at the local paper mill as well and continues to compete well in the global market despite a decreasing demand for paper. Westmoreland Company has expanded its local FedEx facility by 17,340 square foot investing \$1.42 million in the local economy.

The health care industry also continues to thrive in Ross County. In 2013, just five weeks after launching its new Lung Cancer Screening program, the Adena Regional Medical Center's Cancer Center was designated a "Screening Center of Excellence." Adena also received national and worldwide recognition for bringing technological innovations to the region, including the nation's first reverse shoulder implant and one of the nation's first MRI-safe spinal cord stimulator implants. One of Adena's surgeon's also became the first in southern Ohio to perform 100 single-site robotic procedures. The demand for health care workers in the County is expected to continue to increase in the future along with the economic benefits associated with these new jobs.

The U.S. Department of Energy's \$2.1 billion ten-year contract with Fluor-B&W Portsmouth, LLC for the decontamination and decommissioning of the Portsmouth Gaseous Diffusion Plant in neighboring Pike County which was awarded in late 2010 will also result in a significant boost in jobs and economic activity over the next several years for the local region as this project ramps up. This federal facility which includes 3,778 acres was built in the early 1950's as part of the nation's nuclear weapons complex and enriched uranium until 2001. This contract includes decontamination and decommissioning of the three massive uranium enrichment process buildings. The buildings each have a footprint of more than 30 acres and they contain thousands of stages of uranium enrichment equipment. More than 30 percent of the total project value is expected to support work by small businesses allowing for local business opportunities. The federal government has created a Community Reuse Organization to receive one-half of the funds generated from any recycling of materials and equipment from this facility to be used for economic development activities within Ross and three other surrounding counties.

### **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 Thomas M. Spetnagel Jr., Ross County Auditor, 2 N. Paint Street, Suite G, Chillicothe, Ohio 45601 or call (740) 702-3080.

**Ross County, Ohio**  
*Statement of Net Position*  
*December 31, 2013*

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash, Cash Equivalents and Investments	\$17,428,648	\$144,218	\$17,572,866
Cash and Cash Equivalents In Segregated Accounts	299,088	0	299,088
Accounts Receivable	27,589	9,030	36,619
Accrued Interest Receivable	31,136	0	31,136
Intergovernmental Receivable	4,979,560	0	4,979,560
Property Taxes Receivable	11,083,831	0	11,083,831
Sales Taxes Receivable	3,642,891	0	3,642,891
Loans Receivable	1,021,428	0	1,021,428
Materials and Supplies Inventory	578,067	0	578,067
Prepaid Items	122,176	0	122,176
Nondepreciable Capital Assets	4,769,745	14,434	4,784,179
Depreciable Capital Assets, Net	31,581,451	61,981	31,643,432
<i>Total Assets</i>	<u>75,565,610</u>	<u>229,663</u>	<u>75,795,273</u>
<b>Deferred Outflows of Resources</b>	<u>227,257</u>	<u>0</u>	<u>227,257</u>
<b>Liabilities</b>			
Accounts Payable	618,733	0	618,733
Accrued Wages Payable	121,549	0	121,549
Contracts Payable	663,526	2,861	666,387
Retainage Payable	35,992	0	35,992
Intergovernmental Payable	728,822	0	728,822
Matured Compensated Absences Payable	1,640	0	1,640
Accrued Interest Payable	59,612	0	59,612
<i>Long-Term Liabilities:</i>			
Due Within One Year	2,043,639	0	2,043,639
Due in More Than One Year	8,857,005	0	8,857,005
<i>Total Liabilities</i>	<u>13,130,518</u>	<u>2,861</u>	<u>13,133,379</u>
<b>Deferred Inflows of Resources</b>	<u>10,013,396</u>	<u>0</u>	<u>10,013,396</u>
<b>Net Position</b>			
Net Investment in Capital Assets	27,416,476	76,415	27,492,891
<i>Restricted for:</i>			
Highway/Street Maintenance and Repair	2,724,733	0	2,724,733
Mental Retardation Services	6,126,843	0	6,126,843
Legislative and Executive	371,538	0	371,538
Judicial	1,807,450	0	1,807,450
Public Safety	1,120,541	0	1,120,541
Public Works	77,258	0	77,258
Human Services	294,149	0	294,149
Economic Development	752,653	0	752,653
Capital Projects	841,437	0	841,437
Debt Service	260,060	0	260,060
Unrestricted	10,855,815	150,387	11,006,202
<i>Total Net Position</i>	<u>\$52,648,953</u>	<u>\$226,802</u>	<u>\$52,875,755</u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2013

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$8,296,508	\$3,360,874	\$4,077	\$0
Judicial	3,900,241	773,390	909,733	0
Public Safety	10,645,397	1,282,591	948,803	0
Public Works	7,470,384	521,697	4,484,744	2,353,679
Health	668,488	0	0	0
Human Services	13,555,829	21,228	6,183,939	0
Economic Development and Assistance	1,197,298	0	1,264,487	0
Interest and Fiscal Charges	393,164	0	0	0
<i>Total Governmental Activities</i>	<u>46,127,309</u>	<u>5,959,780</u>	<u>13,795,783</u>	<u>2,353,679</u>
<b>Business-Type Activities</b>				
County Wide Sewer	38,068	53,717	0	0
<i>Total Business-Type Activities</i>	<u>38,068</u>	<u>53,717</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$46,165,377</u>	<u>\$6,013,497</u>	<u>\$13,795,783</u>	<u>\$2,353,679</u>

**General Revenues:**

*Property Taxes Levied for:*

- Children Services
- Board of Developmental Disabilities
- 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 Position

*Net Position at Beginning of Year*

*Net Position at End of Year*

See accompanying notes to the basic financial statements.



Net (Expense) Revenue  
and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total
(\$4,931,557)	\$0	(\$4,931,557)
(2,217,118)	0	(2,217,118)
(8,414,003)	0	(8,414,003)
(110,264)	0	(110,264)
(668,488)	0	(668,488)
(7,350,662)	0	(7,350,662)
67,189	0	67,189
(393,164)	0	(393,164)
(24,018,067)	0	(24,018,067)
0	15,649	15,649
0	15,649	15,649
(24,018,067)	15,649	(24,002,418)
882,351	0	882,351
5,688,817	0	5,688,817
465,676	0	465,676
3,183,038	0	3,183,038
13,871,907	0	13,871,907
2,170,280	0	2,170,280
94,667	0	94,667
1,146,401	3,602	1,150,003
27,503,137	3,602	27,506,739
3,485,070	19,251	3,504,321
49,163,883	207,551	49,371,434
\$52,648,953	\$226,802	\$52,875,755

**Ross County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2013*

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
<b>Assets</b>			
Equity in Pooled Cash, Cash Equivalents and Investments	\$5,989,115	\$522,992	\$4,919,211
Cash and Cash Equivalents In Segregated Accounts	2,150	0	0
Accounts Receivable	27,589	0	0
Accrued Interest Receivable	31,136	0	0
Intergovernmental Receivable	711,415	2,095,155	521,077
Interfund Receivable	244,870	5,781	44,930
Property Taxes Receivable	3,516,353	0	6,117,974
Sales Taxes Receivable	3,642,891	0	0
Loans Receivable	0	0	0
Materials and Supplies Inventory	147,456	399,441	20,400
Prepaid Items	122,176	0	0
Advances to Other Funds	1,004,299	95,462	897,239
<i>Total Assets</i>	<u>\$15,439,450</u>	<u>\$3,118,831</u>	<u>\$12,520,831</u>
<b>Liabilities</b>			
Accounts Payable	393,286	103,483	57,379
Accrued Wages Payable	71,748	11,002	32,350
Contracts Payable	47,878	39,478	175,140
Retainage Payable	0	0	0
Intergovernmental Payable	162,259	16,094	230,046
Accrued Interest Payable	0	0	0
Matured Compensated Absences Payable	0	0	0
Interfund Payable	177,938	29,119	85,955
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>853,109</u>	<u>199,176</u>	<u>580,870</u>
<b>Deferred Inflows of Resources</b>	<u>5,344,873</u>	<u>1,396,770</u>	<u>6,339,185</u>
<b>Fund Balances</b>			
Nonspendable	1,495,428	399,441	20,400
Restricted	0	1,123,444	5,580,376
Committed	718,038	0	0
Assigned	509,493	0	0
Unassigned	6,518,509	0	0
<i>Total Fund Balances (Deficits)</i>	<u>9,241,468</u>	<u>1,522,885</u>	<u>5,600,776</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$15,439,450</u>	<u>\$3,118,831</u>	<u>\$12,520,831</u>

See accompanying notes to the basic financial statements.

<u>Economic Development</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$77,515	\$4,273,566	\$15,782,399
0	296,938	299,088
0	0	27,589
0	0	31,136
0	1,382,977	4,710,624
0	0	295,581
0	1,449,504	11,083,831
0	0	3,642,891
1,005,000	16,428	1,021,428
0	10,770	578,067
0	0	122,176
0	0	1,997,000
<u>\$1,082,515</u>	<u>\$7,430,183</u>	<u>\$39,591,810</u>
0	64,585	618,733
0	6,449	121,549
0	401,030	663,526
0	35,992	35,992
0	24,128	432,527
25,700	5,296	30,996
0	1,640	1,640
117,515	196,474	607,001
965,000	1,032,000	1,997,000
<u>1,108,215</u>	<u>1,767,594</u>	<u>4,508,964</u>
<u>1,005,000</u>	<u>2,049,052</u>	<u>16,134,880</u>
0	10,770	1,926,039
0	3,423,934	10,127,754
0	1,113,585	1,831,623
0	0	509,493
<u>(1,030,700)</u>	<u>(934,752)</u>	<u>4,553,057</u>
<u>(1,030,700)</u>	<u>3,613,537</u>	<u>18,947,966</u>
<u>\$1,082,515</u>	<u>\$7,430,183</u>	<u>\$39,591,810</u>

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**Ross County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2013*

<b>Total Governmental Funds Balances</b>		\$18,947,966
 <i>Amounts reported for governmental activities in the Statement of Net Position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		36,351,196
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	737,315	
Sales Taxes	1,378,237	
Intergovernmental Revenue	3,000,932	
Proceeds of Loans	<u>1,005,000</u>	
Total		6,121,484
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 Position.		1,673,606
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	(8,700,000)	
Loans Payable	(136,339)	
Premium on Bonds Issued	(179,305)	
Deferred Outflows from Refundings	227,257	
Accrued Interest Payable	(28,616)	
Capital Leases Payable	(146,333)	
Compensated Absences Payable	<u>(1,481,963)</u>	
Total		<u>(10,445,299)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$52,648,953</u></u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2013*

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
<b>Revenues</b>			
Property Taxes	\$3,179,249	\$0	\$5,696,705
Sales Tax	13,867,996	0	0
Intergovernmental	2,110,491	4,452,872	5,905,472
Interest	91,617	1,307	231
Licenses and Permits	249,391	0	0
Fines and Forfeitures	90,382	10,096	0
Charges for Services	2,834,988	440,169	2,486
Rent	628,910	0	0
Special Assessments	0	0	0
Other	699,311	93,616	131,973
<i>Total Revenues</i>	<u>23,752,335</u>	<u>4,998,060</u>	<u>11,736,867</u>
<b>Expenditures</b>			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	6,126,514	0	0
Judicial	3,280,407	0	0
Public Safety	8,880,054	0	0
Public Works	362,417	4,688,696	0
Health	668,488	0	0
Human Services	625,840	0	10,903,847
Economic Development and Assistance	360,812	0	0
Capital Outlay	0	0	0
Intergovernmental	210,793	0	0
<i>Debt Service:</i>			
Principal Retirement	83,099	0	0
Interest and Fiscal Charges	7,183	0	0
<i>Total Expenditures</i>	<u>20,605,607</u>	<u>4,688,696</u>	<u>10,903,847</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,146,728</u>	<u>309,364</u>	<u>833,020</u>
<b>Other Financing Sources (Uses)</b>			
Inception of Capital Lease	67,997	0	0
Transfers In	0	0	0
Transfers Out	(1,800,839)	(254,508)	(440,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,732,842)</u>	<u>(254,508)</u>	<u>(440,000)</u>
<i>Net Change in Fund Balances</i>	1,413,886	54,856	393,020
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>7,827,582</u>	<u>1,468,029</u>	<u>5,207,756</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$9,241,468</u>	<u>\$1,522,885</u>	<u>\$5,600,776</u>

See accompanying notes to the basic financial statements.

<u>Economic Development</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$0	\$1,350,192	\$10,226,146
0	0	13,867,996
0	5,776,110	18,244,945
0	1,512	94,667
0	0	249,391
0	139,327	239,805
0	1,551,189	4,828,832
0	0	628,910
0	12,842	12,842
77,515	183,986	1,186,401
<u>77,515</u>	<u>9,015,158</u>	<u>49,579,935</u>
0	802,352	6,928,866
0	735,814	4,016,221
0	1,533,558	10,413,612
0	198,080	5,249,193
0	0	668,488
0	1,650,688	13,180,375
0	836,165	1,196,977
0	3,642,907	3,642,907
0	0	210,793
0	792,446	875,545
36,492	353,058	396,733
<u>36,492</u>	<u>10,545,068</u>	<u>46,779,710</u>
<u>41,023</u>	<u>(1,529,910)</u>	<u>2,800,225</u>
0	3,200	71,197
0	2,501,315	2,501,315
0	(5,968)	(2,501,315)
<u>0</u>	<u>2,498,547</u>	<u>71,197</u>
41,023	968,637	2,871,422
<u>(1,071,723)</u>	<u>2,644,900</u>	<u>16,076,544</u>
<u>(\$1,030,700)</u>	<u>\$3,613,537</u>	<u>\$18,947,966</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, 2013*

**Net Change in Fund Balances - Total Governmental Funds** \$2,871,422

*Amounts reported for governmental activities in the Statement of Activities are different because:*

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period:

Capital Outlay	4,565,112	
Depreciation	(4,640,683)	
Total		(75,571)

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. (351,143)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues:

Property Taxes	(6,264)	
Sales Taxes	3,911	
Intergovernmental Revenue	74,797	
Loan Receivable	(40,000)	
Total		32,444

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 Position. 875,545

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 7,928

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	94,392	
Amortization of Premium on Bonds Issued	16,301	
Deferred Outflows from Refundings	(20,660)	
Capital Leases Traded In	7,201	
Total		97,234

Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Position are not reported as revenues in the Statement of Activities:  
Inception of Capital Leases (71,197)

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. 98,408

*Change in Net Position of Governmental Activities* \$3,485,070

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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,186,771	\$3,186,771	\$3,170,659	(\$16,112)
Sales Tax	13,580,000	13,580,000	13,838,412	258,412
Intergovernmental	1,804,090	1,804,090	2,038,169	234,079
Interest	100,500	100,500	101,376	876
Licenses and Permits	204,010	204,010	249,391	45,381
Fines and Forfeitures	98,000	98,000	94,169	(3,831)
Charges for Services	1,686,145	1,686,145	1,812,165	126,020
Rent	634,000	634,000	628,910	(5,090)
Other	292,314	342,062	536,787	194,725
<i>Total Revenues</i>	21,585,830	21,635,578	22,470,038	834,460
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	359,225	361,475	354,529	6,946
Materials and Supplies	3,732	4,332	4,332	0
Contractual Services	45,941	53,941	39,920	14,021
Capital Outlay	3,289	789	265	524
Other	305,528	65,676	61,061	4,615
Total County Commissioners	717,715	486,213	460,107	26,106
County Auditor				
Personal Services	665,081	656,407	591,147	65,260
Materials and Supplies	39,641	59,141	45,235	13,906
Contractual Services	4,500	4,500	194	4,306
Capital Outlay	2,500	2,500	0	2,500
Other	21,950	21,450	6,720	14,730
Total County Auditor	733,672	743,998	643,296	100,702
County Treasurer				
Personal Services	307,832	308,192	304,084	4,108
Materials and Supplies	23,338	22,838	21,695	1,143
Contractual Services	1,550	1,550	1,550	0
Capital Outlay	6,011	6,511	5,906	605
Other	4,975	4,975	4,806	169
Total County Treasurer	343,706	344,066	338,041	6,025

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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financial Administration				
Contractual Services	64,000	64,000	47,919	16,081
Total Other Financial Administration	64,000	64,000	47,919	16,081
Prosecuting Attorney				
Personal Services	778,540	815,511	798,723	16,788
Materials and Supplies	21,310	21,310	20,329	981
Allowances	57,852	57,852	57,852	0
Other	13,068	13,068	4,153	8,915
Total Prosecuting Attorney	870,770	907,741	881,057	26,684
Bureau of Inspection				
Contractual Services	65,000	65,000	62,449	2,551
Total Bureau of Inspection	65,000	65,000	62,449	2,551
Budget Commission				
Other	1,000	1,000	81	919
Total Budget Commission	1,000	1,000	81	919
Planning Commission				
Personal Services	285,703	302,245	298,570	3,675
Materials and Supplies	5,000	5,000	3,348	1,652
Contractual Services	24,676	29,676	27,936	1,740
Other	43,930	38,930	29,419	9,511
Total Planning Commission	359,309	375,851	359,273	16,578
Data Processing Board				
Personal Services	91,992	92,018	58,483	33,535
Materials and Supplies	12,000	12,000	11,257	743
Contractual Services	99,000	99,000	69,635	29,365
Capital Outlay	35,000	21,000	4,410	16,590
Other	1,500	1,500	1,295	205
Total Data Processing Board	239,492	225,518	145,080	80,438
Board of Elections				
Personal Services	471,788	477,210	466,305	10,905
Materials and Supplies	30,047	30,047	22,701	7,346
Contractual Services	251,470	243,270	206,746	36,524
Capital Outlay	5,000	7,000	6,832	168
Other	11,500	12,500	10,688	1,812
Total Board of Elections	769,805	770,027	713,272	56,755

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, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Buildings and Grounds</b>				
Personal Services	603,500	623,245	617,107	6,138
Materials and Supplies	44,937	63,637	62,075	1,562
Contractual Services	25,618	45,618	39,176	6,442
Capital Outlay	402,757	610,722	517,078	93,644
Other	343,400	350,100	299,954	50,146
<b>Total Buildings and Grounds</b>	<u>1,420,212</u>	<u>1,693,322</u>	<u>1,535,390</u>	<u>157,932</u>
<b>Recorder</b>				
Personal Services	321,504	325,800	320,720	5,080
Materials and Supplies	7,694	7,694	5,808	1,886
Contractual Services	65,866	65,866	65,866	0
Other	3,979	3,979	3,877	102
<b>Total Recorder</b>	<u>399,043</u>	<u>403,339</u>	<u>396,271</u>	<u>7,068</u>
<b>Ross County Service Center</b>				
Materials and Supplies	18,407	18,407	16,374	2,033
Contractual Services	143,049	109,692	77,269	32,423
Other	146,956	146,956	114,578	32,378
<b>Total Ross County Service Center</b>	<u>308,412</u>	<u>275,055</u>	<u>208,221</u>	<u>66,834</u>
<b>Taxes on Property</b>				
Levies and Assessments - Taxes	10,000	11,600	11,594	6
Delinquent Tax Advertising	1,000	1,000	621	379
Auditor and Treasurer Fees	85,000	85,000	83,516	1,484
<b>Total Taxes on Property</b>	<u>96,000</u>	<u>97,600</u>	<u>95,731</u>	<u>1,869</u>
<b>Total General Government - Legislative and Executive</b>	<u>6,388,136</u>	<u>6,452,730</u>	<u>5,886,188</u>	<u>566,542</u>
<b>Judicial</b>				
<b>Common Pleas Court - Other</b>				
Personal Services	197,199	197,293	190,100	7,193
Public Defender	488,464	488,464	476,139	12,325
Attorney Fees	63,100	63,100	33,635	29,465
Juror Fees	50,000	50,000	37,576	12,424
Contractual Services	22,154	22,154	22,153	1
Other	3,000	5,310	3,435	1,875
<b>Total Common Pleas Court - Other</b>	<u>823,917</u>	<u>826,321</u>	<u>763,038</u>	<u>63,283</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Court of Appeals</b>				
Materials and Supplies	3,000	3,100	3,093	7
Capital Outlay	8,734	8,734	3,397	5,337
Other	60,339	60,239	53,855	6,384
Total Court of Appeals	72,073	72,073	60,345	11,728
<b>Common Pleas Court #1</b>				
Personal Services	223,412	223,513	210,715	12,798
Materials and Supplies	9,000	9,000	7,697	1,303
Contractual Services	7,000	7,000	7,000	0
Capital Outlay	8,500	8,500	8,500	0
Other	19,500	19,500	19,500	0
Total Common Pleas Court #1	267,412	267,513	253,412	14,101
<b>Common Pleas Court #2</b>				
Personal Services	270,777	259,741	257,520	2,221
Materials and Supplies	8,586	12,951	12,496	455
Contractual Services	7,093	7,093	5,870	1,223
Capital Outlay	2,000	2,000	2,000	0
Other	9,500	19,300	14,104	5,196
Total Common Pleas Court #2	297,956	301,085	291,990	9,095
<b>Jury Commission</b>				
Personal Services	276	1,338	1,330	8
Materials and Supplies	6,000	6,000	5,737	263
Other	550	550	386	164
Total Jury Commission	6,826	7,888	7,453	435
<b>Juvenile Court</b>				
Personal Services	785,437	769,706	704,874	64,832
Materials and Supplies	4,050	4,050	3,717	333
Capital Outlay	3,600	3,600	1,826	1,774
Other	37,888	37,888	23,757	14,131
Total Juvenile Court	830,975	815,244	734,174	81,070
<b>Probate Court</b>				
Personal Services	430,381	446,580	437,665	8,915
Materials and Supplies	8,656	8,656	7,948	708
Capital Outlay	5,600	5,600	3,675	1,925
Other	35,846	35,846	30,846	5,000
Total Probate Court	480,483	496,682	480,134	16,548

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, 2013*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts				
Personal Services	452,817	456,712	451,245	5,467
Materials and Supplies	69,028	69,029	63,394	5,635
Contractual Services	23,000	17,300	8,000	9,300
Capital Outlay	3,795	8,495	8,485	10
Other	2,000	3,000	1,966	1,034
Total Clerk of Courts	<u>550,640</u>	<u>554,536</u>	<u>533,090</u>	<u>21,446</u>
Municipal Court				
County Share	138,996	138,996	136,745	2,251
Juror's Fees	8,000	9,900	9,810	90
Witness Fees	6,500	15,100	11,825	3,275
Criminal Prosecution	34,335	34,335	34,335	0
Indigent Defense	7,000	7,000	5,473	1,527
Total Municipal Court	<u>194,831</u>	<u>205,331</u>	<u>198,188</u>	<u>7,143</u>
Total General Government - Judicial	<u>3,525,113</u>	<u>3,546,673</u>	<u>3,321,824</u>	<u>224,849</u>
Public Safety				
Adult Probation				
Personal Services	305,399	305,516	296,523	8,993
Materials and Supplies	6,616	7,616	4,429	3,187
Contractual Services	1,500	1,500	666	834
Capital Outlay	9,468	10,468	8,725	1,743
Other	12,550	10,550	5,722	4,828
Total Adult Probation	<u>335,533</u>	<u>335,650</u>	<u>316,065</u>	<u>19,585</u>
Juvenile Probation				
Personal Services	313,331	313,491	280,588	32,903
Materials and Supplies	1,124	1,124	662	462
Other	8,723	8,723	6,437	2,286
Total Juvenile Probation	<u>323,178</u>	<u>323,338</u>	<u>287,687</u>	<u>35,651</u>
Juvenile IV-E Program				
Personal Services	232,208	233,526	228,801	4,725
Materials and Supplies	3,000	3,000	2,495	505
Contractual Services	134,723	177,723	168,406	9,317
Other	19,173	19,173	16,614	2,559
Total Juvenile IV-E Program	<u>389,104</u>	<u>433,422</u>	<u>416,316</u>	<u>17,106</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Detention Home				
Other	397,162	397,162	397,162	0
Total Detention Home	397,162	397,162	397,162	0
Coroner				
Personal Services	246,111	246,390	243,232	3,158
Materials and Supplies	1,339	1,339	560	779
Contractual Services	20,000	20,000	19,559	441
Capital Outlay	2,500	500	267	233
Other	102,161	104,161	101,631	2,530
Total Coroner	372,111	372,390	365,249	7,141
Sheriff				
Personal Services	89,208	90,132	88,655	1,477
Allowances	30,832	30,832	30,832	0
Total Sheriff	120,040	120,964	119,487	1,477
Emergency Management				
Grants - Disaster Services	44,872	44,872	25,000	19,872
Total Emergency Management	44,872	44,872	25,000	19,872
Total Public Safety	1,982,000	2,027,798	1,926,966	100,832
Public Works				
Engineer				
Personal Services	141,083	141,142	136,035	5,107
Materials and Supplies	3,500	3,500	3,454	46
Construction - Sales Tax	379,970	379,970	179,971	199,999
Capital Outlay	10,000	10,000	9,976	24
Other	3,500	3,500	3,500	0
Total Engineer	538,053	538,112	332,936	205,176
Air Navigation Facilities				
Personal Services	31,629	22,292	22,159	133
Contractual Services	12,250	19,022	19,022	0
Capital Outlay	5,000	5,000	4,925	75
Other	11,378	13,406	12,891	515
Total Air Navigation Facilities	60,257	59,720	58,997	723
Total Public Works	598,310	597,832	391,933	205,899

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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Health</b>				
Vital Statistics				
Registration Fees	2,000	2,000	1,637	363
Total Vital Statistics	2,000	2,000	1,637	363
Agriculture				
Soil and Water - Grants	232,000	232,000	232,000	0
Extension Grants	279,000	279,000	278,500	500
Agricultural Society - Grants	12,500	12,500	12,500	0
Fair/Debt	37,500	37,500	37,500	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	2,000	2,000	1,603	397
Total Agriculture	566,300	566,300	565,403	897
Other Health				
Crippled Children Aid	117,130	117,130	101,448	15,682
Grant - Sales Tax - Health Department	10,000	10,000	0	10,000
Total Other Health	127,130	127,130	101,448	25,682
Total Health	695,430	695,430	668,488	26,942
Human Services				
Veteran's Assistance				
Personal Services	115,662	116,748	115,997	751
Materials and Supplies	8,871	8,871	8,871	0
Contractual Services	7,450	1,450	1,129	321
Relief Allowances	290,403	314,245	312,047	2,198
Capital Outlay	7,542	28,699	28,699	0
Other	5,210	5,210	3,642	1,568
Total Veteran's Assistance	435,138	475,223	470,385	4,838
Veteran's Service				
Personal Services	159,560	141,614	139,625	1,989
Burials	47,748	56,748	55,528	1,220
Other	134,006	102,986	102,930	56
Total Veteran's Service	341,314	301,348	298,083	3,265
Total Human Services	776,452	776,571	768,468	8,103
Economic Development and Assistance				
Grants - Other	294,721	367,325	360,812	6,513
Total Economic Development and Assistance	294,721	367,325	360,812	6,513
Intergovernmental				
Contractual Services	0	210,793	210,793	0
Total Intergovernmental	0	210,793	210,793	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  
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<i>Total Expenditures</i>	<u>14,260,162</u>	<u>14,675,152</u>	<u>13,535,472</u>	<u>1,139,680</u>
<i>Excess of Revenues Over Expenditures</i>	<u>7,325,668</u>	<u>6,960,426</u>	<u>8,934,566</u>	<u>1,974,140</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	298,298	288,298	(10,000)
Advances Out	(96,089)	(96,089)	(239,463)	(143,374)
Transfers In	60,000	60,000	50,000	(10,000)
Transfers Out	<u>(7,868,048)</u>	<u>(8,265,109)</u>	<u>(8,209,607)</u>	<u>55,502</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(7,904,137)</u>	<u>(8,002,900)</u>	<u>(8,110,772)</u>	<u>(107,872)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(578,469)	(1,042,474)	823,794	1,866,268
Fund Balance at Beginning of Year	2,847,402	2,847,402	2,847,402	0
Prior Year Encumbrances Appropriated	<u>503,568</u>	<u>503,568</u>	<u>503,568</u>	<u>0</u>
Fund Balance at End of Year	<u>\$2,772,501</u>	<u>\$2,308,496</u>	<u>\$4,174,764</u>	<u>\$1,866,268</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, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$4,438,065	\$4,638,065	\$4,436,936	(\$201,129)
Interest	3,200	3,200	1,307	(1,893)
Fines and Forfeitures	11,000	11,000	10,096	(904)
Charges for Services	0	462,685	440,169	(22,516)
Other	0	0	92,615	92,615
<i>Total Revenues</i>	<u>4,452,265</u>	<u>5,114,950</u>	<u>4,981,123</u>	<u>(133,827)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Personal Services	2,051,274	2,053,439	1,980,656	72,783
Materials and Supplies	631,065	981,065	938,234	42,831
Capital Outlay	1,249,597	1,690,282	1,442,340	247,942
Other	521,153	521,020	441,042	79,978
Total Public Works	<u>4,453,089</u>	<u>5,245,806</u>	<u>4,802,272</u>	<u>443,534</u>
<i>Total Expenditures</i>	<u>4,453,089</u>	<u>5,245,806</u>	<u>4,802,272</u>	<u>443,534</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(824)</u>	<u>(130,856)</u>	<u>178,851</u>	<u>309,707</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	54,488	54,488	54,488	0
Transfers Out	(180,290)	(254,508)	(254,508)	0
Advances Out	0	(273,048)	(273,048)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(125,802)</u>	<u>(473,068)</u>	<u>(473,068)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(126,626)</u>	<u>(603,924)</u>	<u>(294,217)</u>	<u>309,707</u>
Fund Balances at Beginning of Year	465,601	465,601	465,601	0
Prior Year Encumbrances Appropriated	<u>181,114</u>	<u>181,114</u>	<u>181,114</u>	<u>0</u>
Fund Balances at End of Year	<u>\$520,089</u>	<u>\$42,791</u>	<u>\$352,498</u>	<u>\$309,707</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 Developmental Disabilities Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$5,679,500	\$5,679,500	\$5,687,441	\$7,941
Intergovernmental	5,167,792	5,053,429	5,795,566	742,137
Interest	7,500	7,500	231	(7,269)
Charges for Services	5,000	5,000	2,486	(2,514)
Other	129,500	129,500	146,167	16,667
<i>Total Revenues</i>	<u>10,989,292</u>	<u>10,874,929</u>	<u>11,631,891</u>	<u>756,962</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Personal Services	5,615,500	6,048,102	5,950,234	97,868
Materials and Supplies	293,395	293,395	253,013	40,382
Contractual Services	3,873,742	4,175,536	4,068,272	107,264
Capital Outlay	300,000	271,000	169,287	101,713
Other	898,034	897,664	751,157	146,507
Total Human Services	<u>10,980,671</u>	<u>11,685,697</u>	<u>11,191,963</u>	<u>493,734</u>
<i>Total Expenditures</i>	<u>10,980,671</u>	<u>11,685,697</u>	<u>11,191,963</u>	<u>493,734</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,621</u>	<u>(810,768)</u>	<u>439,928</u>	<u>1,250,696</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	119,198	119,198	119,198	0
Transfers Out	(400,000)	(440,000)	(440,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(280,802)</u>	<u>(320,802)</u>	<u>(320,802)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(272,181)	(1,131,570)	119,126	1,250,696
Fund Balances at Beginning of Year	4,336,412	4,336,412	4,336,412	0
Prior Year Encumbrances Appropriated	187,540	187,540	187,540	0
Fund Balances at End of Year	<u>\$4,251,771</u>	<u>\$3,392,382</u>	<u>\$4,643,078</u>	<u>\$1,250,696</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)  
Economic Development Fund  
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$77,515	\$77,515	\$77,515	\$0
<i>Total Revenues</i>	<u>77,515</u>	<u>77,515</u>	<u>77,515</u>	<u>0</u>
<b>Expenditures</b>				
<i>Debt Service:</i>				
Interest and Fiscal Charges	37,515	37,515	37,515	0
Total Debt Service	<u>37,515</u>	<u>37,515</u>	<u>37,515</u>	<u>0</u>
<i>Total Expenditures</i>	<u>37,515</u>	<u>37,515</u>	<u>37,515</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	77,515	77,515
Advances Out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(40,000)</u>	<u>(40,000)</u>	<u>37,515</u>	<u>77,515</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	0	0	77,515	77,515
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>\$0</u>	<u>\$0</u>	<u>\$77,515</u>	<u>\$77,515</u>

See accompanying notes to the basic financial statements.

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**Ross County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2013*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
<b>Assets</b>		
<i>Current Assets:</i>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$144,218	\$1,646,249
Accounts Receivable	9,030	0
Intergovernmental Receivable	0	268,936
Interfund Receivable	0	311,420
<i>Total Current Assets</i>	<u>153,248</u>	<u>2,226,605</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	61,981	0
<i>Total Noncurrent Assets</i>	<u>76,415</u>	<u>0</u>
<i>Total Assets</i>	<u>229,663</u>	<u>2,226,605</u>
<b>Liabilities</b>		
<i>Current Liabilities:</i>		
Contracts Payable	2,861	0
Intergovernmental Payable	0	296,295
Claims Payable	0	96,483
<i>Total Current Liabilities</i>	<u>2,861</u>	<u>392,778</u>
<i>Long-Term Liabilities:</i>		
Claims Payable	0	160,221
<i>Total Liabilities</i>	<u>2,861</u>	<u>552,999</u>
<b>Net Position</b>		
Net Investment in Capital Assets	76,415	0
Unrestricted	150,387	1,673,606
<i>Total Net Position</i>	<u>\$226,802</u>	<u>\$1,673,606</u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2013*

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
<b>Operating Revenues</b>		
Charges for Services	\$53,717	\$7,642,218
Miscellaneous	3,602	24,275
<i>Total Operating Revenues</i>	<u>57,319</u>	<u>7,666,493</u>
<b>Operating Expenses</b>		
Contractual Services	26,823	7,446,241
Claims	0	114,891
Refunds	0	9,426
Other	6,245	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>38,068</u>	<u>7,570,558</u>
<i>Operating Income</i>	<u>19,251</u>	<u>95,935</u>
<b>Nonoperating Revenue (Expense)</b>		
Interest	0	2,473
<i>Total Nonoperating Revenue (Expense)</i>	<u>0</u>	<u>2,473</u>
<i>Change in Net Position</i>	19,251	98,408
<i>Net Position at Beginning of Year</i>	<u>207,551</u>	<u>1,575,198</u>
<i>Net Position at End of Year</i>	<u><u>\$226,802</u></u>	<u><u>\$1,673,606</u></u>

See accompanying notes to the basic financial statements.

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**Ross County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2013

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$53,017	\$7,749,976
Other Cash Receipts	3,602	24,275
Cash Payments for Goods and Services	(26,404)	(7,436,898)
Cash Payments for Claims	0	(123,262)
Other Cash Payments	(6,245)	(9,426)
<i>Net Cash from Operating Activities</i>	<u>23,970</u>	<u>204,665</u>
<b>Cash Flows from Investing Activities</b>		
Interest on Investments	0	2,473
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	23,970	207,138
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>120,248</u>	<u>1,439,111</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$144,218</u></u>	<u><u>\$1,646,249</u></u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating Income	\$19,251	\$95,935
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	(700)	0
Interfund Receivable	0	109,525
Intergovernmental Receivable	0	(1,767)
<i>Increase (Decrease) in Liabilities:</i>		
Contracts Payable	419	0
Claims Payable	0	(8,371)
Intergovernmental Payable	0	9,343
<i>Net Cash from Operating Activities</i>	<u><u>\$23,970</u></u>	<u><u>\$204,665</u></u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2013*

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
<b>Assets</b>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$6,043	\$11,655,434
Cash and Cash Equivalents in Segregated Accounts	0	1,279,770
Intergovernmental Receivable	0	2,235,894
Property Taxes Receivable	0	44,167,105
	<u>6,043</u>	<u>59,338,203</u>
<i>Total Assets</i>		
<b>Liabilities</b>		
Intergovernmental Payable	0	58,354,929
Undistributed Monies	0	577,425
Deposits Held and Due To Others	0	405,849
	<u>0</u>	<u>405,849</u>
<i>Total Liabilities</i>	<u>0</u>	<u>\$59,338,203</u>
<b>Net Position</b>		
Held in Trust for Other Individuals and Organizations	<u>6,043</u>	
<i>Total Net Position</i>	<u><u>\$6,043</u></u>	

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Fiduciary Funds*  
*For the Year Ended December 31, 2013*

	Private Purpose Trust Funds
<b>Additions</b>	\$0
<b>Deductions</b>	
Human Services	305,363
<i>Total Deductions</i>	305,363
<i>Change in Net Position</i>	(305,363)
<i>Net Position at Beginning of Year</i>	311,406
<i>Net Position at End of Year</i>	\$6,043

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 (the 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.

The 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, "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34", in defining the financial reporting entity. The financial reporting entity is comprised of the primary government and its component units.

The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County.

Component units are legally separate organizations for which the County is financially accountable or closely related. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and either (1) the County is able to impose its will by significantly influencing the programs, activities or services performed by the organization; or (2) the County has a financial benefit or burden relationship with the organization. In situations where the County does not appoint a majority of the organization's governing body, the County may still be financially accountable for the organization if there is both a fiscal dependency on the County, and a financial benefit or burden relationship that exists between the County and the organization. Certain organizations may also be included as component units if the nature and significance of the relationship between the County and the organization is such that their exclusion would render the County's financial statements incomplete or misleading. Based upon these criteria, the County has determined that it has no component units to report.

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

- \* Ross County Park District
- \* Ross County-Chillicothe Public Library
- \* Ross County Convention Facilities Authority
- \* South Central Ohio Regional Juvenile Detention Center
- \* South Central Ohio Job and Family Services

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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- \* Joint Solid Waste Management District
- \* County Risk Sharing Authority, Inc.
- \* Pickaway/Ross/Fairfield Area 21 Workforce Investment Board

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 Job and Family Services
- \* South Central Ohio Regional Juvenile Detention Center
- \* Ross County Convention Facilities Authority

**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 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 Position 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 Position 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 Position 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. 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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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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 statements. Fiduciary funds are reported by type.

**B. Fund Accounting**

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

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

**General Fund** - This fund accounts for all financial resources except those 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. The General Fund includes the Correctional and Law Enforcement, Certificate of Title Administration, County Recorder's Equipment and Unclaimed Monies Funds. These funds are maintained and reported as separate funds for accounting and budgetary purposes but do not meet the criteria for separate reporting in the fund financial statements.

**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.

**Board of Developmental Disabilities Fund** - This fund accounts for the operation of a school and resident homes for the developmentally disabled. Revenue sources include a County wide property tax levy and Federal and State grants.

**Economic Development Fund** - This fund accounts 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.

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, 2013*

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**Proprietary Funds** - Proprietary fund reporting focuses on the determination of operating income, changes in net position, 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 the health benefit program and workers' compensation retrospective rating program of the County.

**Fiduciary Funds** - Fiduciary fund reporting focuses on net position and changes in net position. 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. 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 Position.

**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 Position. The Statement of Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. 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, 2013*

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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 inflows and outflows of resources, 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 also measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 14). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, 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.

**Deferred Outflows/Inflows of Resources** - In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferral on refunding reported in the government-wide Statement of Net Position of \$227,257. A deferral on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance year 2014 operations. These amounts have been recorded as deferred inflows on both the government-wide Statement of Net Position and the governmental fund Balance Sheet. Unavailable revenue

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

is reported only on the governmental funds Balance Sheet, and represents receivables that will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, state-levied shared taxes (including motor vehicle license fees and gasoline taxes), grants and entitlements. These amounts are deferred and recognized as inflows of resources in the period the amounts become available.

	Governmental Type Funds					Totals
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Economic Development	Other Governmental Funds	
	Property Tax	\$3,406,436	\$0	\$5,928,014	\$0	
Sale Tax	1,378,237	0	0	0	0	1,378,237
Shared Revenue	242,997	0	411,171	0	95,078	749,246
Grants and Entitlements	305,698	1,396,770	0	0	549,218	2,251,686
Charges for Services	11,505	0	0	0	0	11,505
Loans	0	0	0	1,005,000	0	1,005,000
Total Deferred Inflows of Resources	\$5,344,873	\$1,396,770	\$6,339,185	\$1,005,000	\$2,049,052	\$16,134,880

**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 2013.

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.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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The Jail Commissary Fund (nonmajor special revenue), and Unclaimed Monies Fund (combined with the General Fund) are not required by law to be budgeted and appropriated; therefore, no budgetary schedules are presented for these funds. The Mediation Institutionalization Grant Fund (nonmajor special revenue) had no cash activity and no estimated resources or appropriations were prepared for the fund; therefore, no budgetary schedule is presented for this fund.

**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, cash equivalents and investments". 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 2013, investments were limited to certificates of deposit and STAR Plus. All investments are reported at fair value, except for nonparticipating investment contracts. Nonparticipating investment contracts such as certificates of deposit are reported at cost. Fair value is based on quoted market prices.

All investment earnings are assigned to the General Fund unless required by Ohio statute to be credited to a specific fund. Interest revenue credited to the General Fund during 2013 amounted to \$91,617 and includes \$74,132 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 a expenditure in the governmental funds when consumed or used.

**H. Prepaid Items**

Payments to vendors for services that benefit periods beyond December 31, 2013 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 Position 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 Position and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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

<b>Description</b>	<b>Governmental Activities Estimated Lives</b>	<b>Business-Type Activities Estimated Lives</b>
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 the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund receivables/payables” whereas activity resulting from long-term lending/borrowing arrangements between funds is classified as “advances to/from other funds.” These amounts are eliminated in the governmental and business-type activities columns of the Statement of Net Position, 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 Balances**

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. Fund balances of the governmental funds are classified as follows:

**Nonspendable** – amounts that cannot be spent because they are either not in a spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – amounts that can be spent only for specific purposes because either (a) constraints imposed by law through constitutional provisions, charter requirements or enabling legislation; or (b) constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

**Committed** – amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolution of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove the specified use by taking the same type of action as when imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – amounts constrained by the County’s “intent” to be used for specific purposes, but are neither restricted nor committed. The County Commissioners have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

**Unassigned** – this is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balances are available, the County considers restricted funds to have been spent first. When expenditures are incurred for which committed, assigned or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the County Commissioners have provided otherwise in its commitment or assignment actions.

## **N. Net Position**

Net Position is the residual amount when comparing assets and deferred outflows of resources to liabilities and deferred inflows of resources. The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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for the acquisition, construction or improvement of those assets. The restricted component of net position is reported when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The government-wide Statement of Net Position reports \$14,376,662 of the restricted component of net position, none of which is restricted by enabling legislation. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted components of net position 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, health benefit program and workers' compensation program. Operating expenses are necessary costs that are 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 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).

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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 restriction, commitment or assignment 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).
5. Certain funds are maintained as separate funds for accounting and budgetary purposes (budget basis) but do not meet the criteria for separate reporting in the financial statements (GAAP basis) and are reported in the General Fund in accordance with GASB Statement No. 54.

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

<b>Net Change in Fund Balances (Deficits)/Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>				
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Economic Development
<b>GAAP Basis</b>	<b>\$1,413,886</b>	<b>\$54,856</b>	<b>\$393,020</b>	<b>\$41,023</b>
<i>Adjustments:</i>				
Revenue Accruals	(30,874)	(16,937)	(104,976)	0
Expenditure Accruals	(516,415)	(113,576)	(288,116)	(1,023)
Other Sources (Uses)	873	(218,560)	119,198	37,515
<i>Prospective Difference:</i>				
Activity of Funds Reclassified for GAAP Reporting Purposes	(43,676)	0	0	0
<b>Budget Basis</b>	<b>\$823,794</b>	<b>(\$294,217)</b>	<b>\$119,126</b>	<b>\$77,515</b>

**NOTE 4 – CHANGES IN ACCOUNTING PRINCIPLES**

For the year ended December 31, 2013, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 61, “Financial Reporting Entity: Omnibus,” and GASB Statement No. 66, “Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62.”

GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, the financial reporting entity display and disclosure requirements. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of this statement did not result in any change in the County’s financial statements.

**NOTE 5 - CASH, DEPOSITS AND INVESTMENTS**

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States, or any book entry, zero-coupon security that is a direct obligation of the United States.
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.
3. Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to fair value daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County.
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts.
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions.
7. The State Treasurer's investment pool (STAROhio).
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value.
9. Up to 25% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the 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.



**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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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 2013, the County complied with the provisions of these statutes.

The amount available for deposit and investment is as follows:

<i>Cash, Cash Equivalents and Investments (Carrying Amounts)</i>	
Pooled	\$29,234,343
Segregated	1,578,858
Reconciling Items (Net) to Arrive at Bank Balances of Deposits	1,271,737
<b>Total Bank Balances - Deposits and Investments</b>	<b>\$32,084,938</b>

**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, 2013, the carrying amount of all County deposits was \$30,813,201. Based on the criteria described in GASB Statement No. 40, \$14,510,953 of the \$32,084,938 in bank balances of the County was exposed to custodial risk as discussed above while \$17,573,985 was covered by FDIC. The \$14,510,953 exposed to custodial risk was uninsured, and collateral was held by the pledging banks trust department but not in the County's name.

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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

**NOTE 6 - INTERFUND TRANSACTIONS**

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2013 are as follows:

**A. Interfund Receivable/Payables**

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 Sheriff's OCJS Grants Fund (Other Nonmajor Governmental – Special Revenue Funds) are due to short-term loans or advances. The County expects to repay all interfund balances within the next year.

<b>Funds</b>	<b>Interfund Receivables</b>	<b>Interfund Payables</b>
General	\$244,870	\$177,938
Motor Vehicle Gas Tax	5,781	29,119
Board of Developmental Disabilities	44,930	85,955
Economic Development	0	117,515
Other Nonmajor Governmental	0	196,474
Ross County Group Insurance	311,420	0
<b>Totals</b>	<b>\$607,001</b>	<b>\$607,001</b>

**B. Advances to/from Other Funds**

Advances to/from other funds are lending/borrowing arrangements between funds that are long-term in nature. The purpose of these advances is to allow the County to exercise its authority to use the inactive monies in funds to invest in its own securities. See Note 25 for more information.

<b>Funds</b>	<b>Advances to Other Funds</b>	<b>Advances from Other Funds</b>
General	\$1,004,299	\$0
Motor Vehicle Gas Tax	95,462	0
Board of Developmental Disabilities	897,239	0
Economic Development	0	965,000
Other Nonmajor Governmental	0	1,032,000
<b>Totals</b>	<b>\$1,997,000</b>	<b>\$1,997,000</b>

**C. Interfund Transfers**

Interfund transfers from/to are 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 move 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*  
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<b>Transfer from Funds</b>	<b>Transfers to Funds</b>	
	Other	
	Nonmajor Governmental	Total
General	\$1,800,839	\$1,800,839
Motor Vehicle Gas Tax	254,508	254,508
Board of Developmental Disabilities	440,000	440,000
Other Nonmajor Governmental	5,968	5,968
<b>Totals</b>	<b>\$2,501,315</b>	<b>\$2,501,315</b>

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2013 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:

<b>Governmental Activities and Fiduciary Fund</b>	
<i>General Fund</i>	
Local Government Distributions and Other Grants	\$711,415
<i>Motor Vehicle Gas Tax Fund</i>	
Auto Tax and Gas Tax Distributions	2,095,155
<i>Board of Developmental Disabilities Fund</i>	
State/Federal Funding	521,077
<i>Other Nonmajor Governmental Funds</i>	
Children Services State Funding	61,884
Small Cities Block Grant	602,642
Senior Citizens Tax Levy	33,194
VOCA/SVAA Grant	281,016
Airport Improvements Funding	309,767
Other Grants and Reimbursements	94,474
Total Other Nonmajor Governmental Funds	1,382,977
<i>Internal Service Fund</i>	
Ross County Group Insurance	268,936
<i>Fiduciary Funds</i>	
Library and Local Government Distributions	1,361,727
Auto Tax and Gas Tax Distributions	874,167
Total Fiduciary Funds	2,235,894
<b>Total Intergovernmental Receivables</b>	<b>\$7,215,454</b>

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
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**NOTE 8 - CAPITAL ASSETS**

A summary of changes in general capital assets during 2013 were as follows:

	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013
<b>Governmental Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$3,658,105	\$0	\$0	\$3,658,105
Construction in Progress	768,814	342,826	0	1,111,640
<b>Total Nondepreciable Capital Assets</b>	<b>4,426,919</b>	<b>342,826</b>	<b>0</b>	<b>4,769,745</b>
<i>Depreciable Capital Assets:</i>				
Land Improvements	5,707,635	546,718	0	6,254,353
Buildings, Structures and Improvements	30,905,968	277,042	0	31,183,010
Furniture, Fixtures and Equipment	9,903,962	997,096	(918,589)	9,982,469
Infrastructure	41,520,618	2,401,430	(199,115)	43,722,933
<b>Total Depreciable Capital Assets</b>	<b>88,038,183</b>	<b>4,222,286</b>	<b>(1,117,704)</b>	<b>91,142,765</b>
<i>Accumulated Depreciation:</i>				
Land Improvements	(3,949,188)	(246,502)	0	(4,195,690)
Buildings, Structures and Improvements	(19,700,835)	(959,196)	0	(20,660,031)
Furniture, Fixtures and Equipment	(6,423,436)	(617,222)	567,446	(6,473,212)
Infrastructure	(25,613,733)	(2,817,763)	199,115	(28,232,381)
<b>Total Accumulated Depreciation</b>	<b>(55,687,192)</b>	<b>(4,640,683)</b>	<b>766,561</b>	<b>(59,561,314)</b>
Depreciable Capital Assets, Net	32,350,991	(418,397)	(351,143)	31,581,451
<b>Governmental Activities Capital Assets, Net</b>	<b>\$36,777,910</b>	<b>(\$75,571)</b>	<b>(\$351,143)</b>	<b>\$36,351,196</b>

At December 31, 2013, furniture, fixtures and equipment include \$459,813 of capital assets under capital leases.

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

<b>Governmental Activities</b>	
<i>General Government:</i>	
Legislative and Executive	\$426,713
Judicial	34,312
Public Safety	562,727
Public Works	3,437,034
Human Services	179,897
<b>Governmental Activities Depreciation Expense</b>	<b>\$4,640,683</b>

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
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A summary of changes in capital assets during 2013 for business-type activities were as follows:

	<b>Balance January 1, 2013</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance December 31, 2013</b>
<b>Business-Type Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$14,434	\$0	\$0	\$14,434
<b>Total Nondepreciable Capital Assets</b>	<b>14,434</b>	<b>0</b>	<b>0</b>	<b>14,434</b>
<i>Depreciable Capital Assets:</i>				
Plant and Facilities	249,987	0	0	249,987
<b>Total Depreciable Capital Assets</b>	<b>249,987</b>	<b>0</b>	<b>0</b>	<b>249,987</b>
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(183,006)	(5,000)		(188,006)
<b>Total Accumulated Depreciation</b>	<b>(183,006)</b>	<b>(5,000)</b>	<b>0</b>	<b>(188,006)</b>
<b>Depreciable Capital Assets, Net</b>	<b>66,981</b>	<b>(5,000)</b>	<b>0</b>	<b>61,981</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$81,415</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>\$76,415</b>

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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
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**NOTE 9 - LONG-TERM OBLIGATIONS**

The County's long-term obligations activity for the year ended December 31, 2013 was as follows:

Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Balance January 1, 2013	Additions	Deletions	Balance December 31, 2013	Amounts Due Within One Year
<b>Governmental Activities:</b>					
<i>General Obligation Bonds Payable:</i>					
Various Purpose - Series 2004 2004-2024 1.50%-4.40%; \$3,015,000	\$135,000	\$0	\$135,000	\$0	\$0
Issuance Premium on Debt	9,904	0	826	9,078	825
Various Purpose - Series 2008 2008-2028 3.25%-4.90%; \$5,800,000	4,615,000	0	325,000	4,290,000	330,000
<i>Sales Tax Refunding Bonds Payable:</i>					
Various Purpose - Series 2012 2012-2024 2.00%-2.50%; \$4,435,000	4,435,000	0	25,000	4,410,000	385,000
Issuance Premium on Debt	185,702	0	15,475	170,227	15,475
<i>Special Tax Revenue Bond Payable:</i>					
Road Improvement 2003-2023 2.00%-4.15%; \$4,115,000	195,000	0	195,000	0	0
<i>Loan Payable:</i>					
State Route 207 Connector 2004-2014 3.00%; \$849,917	247,169	0	110,830	136,339	136,339
<i>Other Long-Term Obligations:</i>					
Compensated Absences	1,576,355	1,088,992	1,183,384	1,481,963	1,018,897
Capital Leases	167,052	71,197	91,916	146,333	60,620
Claims Payable	265,075	114,891	123,262	256,704	96,483
<b>Governmental Activities</b>					
<b>Long-Term Obligations</b>	<b>\$11,831,257</b>	<b>\$1,275,080</b>	<b>\$2,205,693</b>	<b>\$10,900,644</b>	<b>\$2,043,639</b>

The Various Purpose – Series 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 – Series 2008 bonds were issued to refund the \$3,170,000 County Building (Series 1997 and 1998) bonds and to convert \$2,657,500 in bond anticipation notes to general obligation bonds. The Various Purpose – Series 2012 bonds were issued to refund the \$2,170,000 Series 2004 bonds described above and the \$2,760,000 Series 2003 Road Improvement special tax revenue 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.

Both the Various Purpose – Series 2004 and Various Purpose – Series 2012 bonds were sold at a premium and the remaining unamortized premiums are being amortized over the life of the bonds. These amounts are \$9,078 and \$170,227, respectively.

**Ross County, Ohio**  
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The Various Purpose – Series 2008 bonds include serial and term bonds outstanding in the amount of \$2,385,000 and \$2,540,000, respectively. The serial bonds will be paid from 2012 – 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 Various Purpose – Series 2012 bonds were undertaken to reduce total future debt service payments. The refunding resulted in a savings reduction of \$415,012 in future debt service payments and an economic gain of \$386,233.

The annual requirements to amortize long-term bond and loan obligations outstanding as of December 31, 2013 are as follows:

<b>For the Year Ended</b>		
<b>December 31</b>	<b>Principal</b>	<b>Interest</b>
2014	\$851,339	\$291,442
2015	730,000	266,112
2016	750,000	245,734
2017	765,000	226,932
2018	780,000	206,333
2019-2023	3,345,000	702,730
2024-2028	1,615,000	217,230
<b>Totals</b>	<b>\$8,836,339</b>	<b>\$2,156,513</b>

**Long-Term Bonds** - All long-term bonds issued for governmental purposes of the County are retired through the Bond Retirement Fund from funds transferred in by the General Fund and Motor Vehicle Gas Tax Fund. The Various Purpose – Series 2004 and Various Purpose – Series 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 County has pledged its one and one-half percent permissive sales tax revenues to repay the Various Purpose – Series 2012 bonds. These bonds are payable solely from these revenues. Total principal and interest remaining on these bonds is \$5,037,090, payable through December 2024. For the current year, permissive sales tax revenues were \$13,867,996.

**Long-Term Loan** - The State Route 207 Connector loan is being retired through the State Route 207/U.S. 23 Connector Fund from funds transferred in by the Motor Vehicle Gas Tax Fund. The County has pledged its Motor Vehicle Gas Tax Fund revenues, net of revenues pledged to repay the County special tax revenue bond, to repay this loan. The loan is payable solely from these revenues. If Motor Vehicle Gas Tax Fund revenues are not sufficient to make any required payments on this loan, the County will use its nontax revenues to pay the loan. Total principal and interest remaining on the loan is \$142,417, payable through October 2014. For the current year, total principal and interest paid was \$120,258 and total Motor Vehicle Gas Tax Fund revenues were \$4,998,060.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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**Compensated Absences** - Upon retirement, employees hired prior to January 1, 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 on or after January 1, 1992 and before May 31, 2011, with less than ten years of service with the County but with ten or more combined years of service with the County, State or any political subdivision, are paid twenty-five percent (25%) of their accrued sick leave up to a maximum of thirty workdays. Employees hired on or after January 1, 1992 and before May 31, 2011, with ten or more years of service with the County, are paid fifty percent (50%) of their accrued sick leave. Employees hired on or after June 1, 2011, with ten or more years of service with the County or ten or more combined years of service with the County, State or any political subdivision, are paid twenty-five percent (25%) of their accrued sick leave up to a maximum of thirty workdays.

The exceptions to this policy are as follows: (1) Employees of the Board of 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. (2) Employees of the Sheriff's office hired on or after January 1, 1992, with less than ten years of service with the County but with ten or more combined years of service with the County, State or any political subdivision, are paid twenty-five percent (25%) of their accrued sick leave up to a maximum of thirty workdays. Employees hired on or after January 1, 1992, with ten or more years of service with the County, are paid fifty percent (50%) of their accrued sick leave.

Vacation time is vested for employees after a minimum of one year of credited service. Unused vacation may be accumulated up to three (3) years according to Ohio law. Compensatory time may also be accumulated by employees but must be used within specified limits. However, certain departments have the option of being compensated for overtime worked in lieu of compensatory time off.

All sick leave, vacation, and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination. Compensated absences are paid from the General, Motor Vehicle Gas Tax, Board of Developmental Disabilities, Dog and Kennel, Litter Control, Real Estate Assessment, Emergency Management, Law Library, Certificate of Title Administration, U.S. Rt. 23 Task Force Grants, Prosecutor's Diversion Program, Mediation Institutionalization, Prison Diversion Subsidy, and Sheriff's OCJS Grants 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 position for governmental activities in the amount of \$459,813, 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 position for governmental activities. Capital lease payments of \$91,916 were made in 2013 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, 2013 are as follows:



**Ross County, Ohio**  
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<b>For the Year Ended December 31</b>	<b>Capital Lease Payments</b>
2014	\$65,876
2015	44,047
2016	26,797
2017	15,604
2018	4,316
Total Minimum Lease Payments	156,640
Less: Amount Representing Interest	10,307
<b>Present Value of Net Minimum Lease Payments</b>	<b>\$146,333</b>

**Claims Payable** – The County’s obligation for claims represents unpaid workers’ compensation claims costs for the workers’ compensation retrospective rating program. These claims are paid from the Ross County Group Insurance Fund. See Note 13 for more information.

**NOTE 10 - CONDUIT DEBT OBLIGATIONS**

**A. Adena Regional Medical Center**

In September 2010, the County issued, on behalf of the Adena Regional Medical Center (the Hospital), \$30,000,000 in Adjustable Rate Demand Hospital Facilities Revenue Bonds. The bonds were issued to finance the construction of a cancer center and the renovation and equipping of certain other facilities at the Hospital.

In July 2008, the County issued, on behalf of 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.

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, 2013, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$170,697,678. Of this amount, \$28,542,678 was payable on the 2010 Series, \$137,725,000 was payable on the 2008 Series, and \$4,430,000 on the 1998 Series.

**B. Ross County Community Improvement Corporation**

During December of 2010, the County agreed to be the guarantor on an Airport Facilities Project Loan made by the Vinton County National Bank to the Ross County Community Improvement Corporation (RCCIC). This loan was issued on January 6, 2011 in the amount of \$535,000 for a period of 15 years at an initial variable interest rate of 5.75%. Beginning on January 6, 2016 and every 5 years thereafter, the interest rate can be increased or decreased based on the Prevailing National Prime Rate by no more than 2% during each 5 year period. The interest rate during the term of this loan will never be greater than 9.75% or less than 5.75%. This loan was issued in connection with the acquisition of a 15,000 square foot hangar located at the Ross County Airport. The hangar is being leased by a private company for a period of 15 years that coincides with the term of this loan.

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

**NOTE 11 -PENSION PLANS**

**A. Ohio Public Employees Retirement System**

All Ross County employees, who are not certified teachers with the school for developmental disabilities, 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, but less than, 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 visiting <https://www.opers.org/investments/cafr.shtml>, 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 2013, 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 2013 member contribution rates were 10% of covered payroll for members in state and local classifications. Public safety and law enforcement members contributed 12% and 12.6%, respectively. Effective January 1, 2014, the member contribution rates for public safety and law enforcement members increased to 12% and 13%, respectively.

**Ross County, Ohio**  
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The 2013 employer contribution rate for state and local employers was 14% of covered payroll. The law enforcement and public safety division employer contribution rate was 18.1% of covered payroll.

The County's required contributions for pension obligations to OPERS for the years ended December 31, 2013, 2012 and 2011 were \$3,348,230, \$1,810,506, and \$1,804,691, respectively; 95.94% or \$3,212,449 has been contributed for 2013, and 100% has been contributed for 2012 and 2011. Of the 2013 required contribution, \$135,781 remained unpaid at December 31, 2013 and is recorded as a fund liability in the County's financial statements.

**B. State Teachers Retirement System of Ohio**

Certified teachers, employed by the school for 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.

**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 allocate 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 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 31<sup>st</sup> 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 contributions

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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 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 14% for members and 14% for employers.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2013 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, 2013, 2012, and 2011 were \$135,398, 118,665, and \$95,868, respectively; 100% has been contributed for each of the three years.

STRS Ohio issues a stand-alone financial report. Interested parties may request additional information or a copy of the *Comprehensive Annual Financial Report* by writing to STRS Ohio, 275 East Broad Street,

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Columbus, Ohio 43215-3771, by calling (888) 227-7877 or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

**NOTE 12 - 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 pension plan that has elements of both a defined benefit and a defined contribution plan.

OPERS 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 the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including postemployment health care coverage.

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. 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 visiting <https://www.opers.org/investments/cafr.shtml>, 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 benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14% of covered payroll, and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. 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 Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 1% during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1% during calendar year 2013. Effective January 1, 2014, the portion of employer contributions allocated to health care was raised to 2% for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving

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beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's required contributions that were allocated to fund postemployment benefits with OPERS for the years ended December 31, 2013, 2012, and 2011 were \$194,295, \$695,274, and \$691,429, respectively; 94.84% or \$184,262 has been contributed for 2013, and 100% has been contributed for 2012 and 2011. Of the 2013 required contribution, \$10,033 remained unpaid at December 31, 2013 and is recorded as a fund liability in the County's financial statements.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4% of the employer contributions toward the health care fund after the end of the transition period.

### **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. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and 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 additional information or a copy of the *Comprehensive Annual Financial Report* by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877 or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

**Funding Policy** - 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 the years ended June 30, 2013, 2012 and 2011. 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, 2013, 2012, and 2011 were \$10,415, \$9,128, and \$7,374, respectively; 100% has been contributed for each of the three years.

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**NOTE 13 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts, theft, damage to or destruction of assets, errors and omissions, employee injuries, and natural disasters. The County has addressed these various types of risk by purchasing 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, \$5,000,000 excess liability, and \$10,000,000 for airport liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$107,129,560. Other property insurance includes the following: \$1,000,000 for extra expense/business income, \$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 provides health, dental and vision insurance for its employees through the County Employee Benefits Consortium of Ohio (CEBCO). This is a fully funded insurance program and is not considered limited risk health insurance.

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 64 other Ohio counties (through the County Commissioners Association of Ohio) for a workers' compensation group-rating program. As a part of this group-rating program, the County maintains a reserve within the internal service fund to account for and finance the program. The County uses a cost-guaranteed program provided by the Bureau of Ohio Workers' Compensation to cover injured workers' claims. All departments of the County participate in the program and make per capita payments to the County's internal service fund. A liability for unpaid workers' compensation claims costs of \$256,704 has been accrued as of December 31, 2013.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2012 and 2013 are:

<b>Year</b>	<b>Balance at Beginning of Year</b>	<b>Current Year Claims</b>	<b>Claim Payments</b>	<b>Balance at End of Year</b>
2012	\$192,076	\$151,847	\$78,848	\$265,075
2013	265,075	114,891	123,262	256,704

The County incurred reductions in insurance coverage from the prior year after the County reviewed its coverage needs and deemed reductions were appropriate. Additionally, there have been no insurance settlements that have exceeded insurance coverage in any of the past three years.

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**NOTE 14 - PROPERTY TAX REVENUE**

Property taxes include amounts levied against 2012 real and public utility property. The assessed value by property classification upon which 2013 revenues were derived follows:

Property Classification	Assessed Values
Real Property	\$1,102,132,640
Public Utility Personal Property	62,252,160
<b>Total</b>	<b>\$1,164,384,800</b>

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. In addition to the 3.10 mills, 8.40 mills have been levied based upon mills voted for the Developmental Disabilities, Children Services, Senior Citizens and Health District levies. All property tax revenue generated by these levies is accounted for in the governmental funds of the County, except for the Health District which is accounted for in the Agency Funds.

A summary of voted millage follows:

Levy Purpose	Original Collection Year	(a) Authorized Rate	(b) Rate Levied for Current Year		Final Collection Year
			R/A	C/I	
Health District (c)	2012	1.00	1.00	0.98	2016
Children Services (c)	2009	1.00	0.82	0.97	2013
Senior Citizens (c)	2008	0.50	0.44	0.49	2012
Developmental Disabilities (c)	2005	2.10	1.73	2.03	Continuing
Developmental Disabilities (c)	2011	3.80	3.74	3.73	Continuing
<b>Totals</b>		<b>8.40</b>	<b>7.73</b>	<b>8.20</b>	

- (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 2013, real property taxes were levied on January 1, 2013, on assessed values as of January 1, 2012, 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 2013. Real estate taxes were due and payable February 8, 2013 and July 12, 2013. Public utility real property is assessed at 35% of true value (which is, in



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general, net book value); public utility tangible personal property currently is assessed at varying percentages of true value. Tangible personal property taxes on business inventory, manufacturing and equipment, and furniture and fixtures have been phased-out and are no longer levied or collected.

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 both the Agency Funds and the governmental funds represent current taxes that were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2013. 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 2014 were recorded as revenue in 2013; the remaining receivable is offset by a credit to deferred inflows of resources in the fund financial statements.

**NOTE 15 - SALES TAX REVENUE**

The County currently imposes a 1.5% tax on every retail sale in the County. On November 27, 1979 the County Commissioners adopted a resolution 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 continued 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, 2007 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 2013, these sales taxes generated a combined total of \$13,867,996 in tax revenue in the General Fund.

**NOTE 16 - CONTINGENCIES**

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

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

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

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

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

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

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

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

**Ross County, Ohio**  
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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 18 - 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 2013, the County distributed \$194,721 in operating grants to the Park District. The County is the fiscal agent for the Park District; therefore, the activities of the Park District are reflected as an agency fund of the County.

**B. Ross County - Chillicothe Public Library**

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

**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 that generates its revenue from a 1.25% bed tax that was enacted by the CFA in 2007. The County is not responsible for the operation of the CFA.

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 19 – JOINT VENTURES**

**A. South Central Ohio Regional Juvenile Detention Center**

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 2013, contributed \$364,461 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

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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 9 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.

**B. South Central Ohio Job and Family Services**

The South Central Ohio Job and Family Services (SCOJFS) is a joint venture and was created between Ross, Hocking and Vinton counties to provide the best possible services to persons seeking assistance from each of their county department of job and family services agencies through income maintenance (food stamps, Medicaid, cash assistance), child welfare, child support enforcement, adult social services and workforce development. The SCOJFS Board is a nine member body comprised of the three commissioners from each county. Each of the member counties is obligated by the operating agreement to contribute mandated shares and other support annually toward the operation of SCOJFS. During 2013, the County contributed \$210,792 toward the operation of SCOJFS through mandated shares and other local support. The County also contracted with SCOJFS to manage a tax levy that was passed for the support and administration of abused, neglected, and dependent children in Ross County. In the event of withdrawal by any of the member counties from SCOJFS, the withdrawing county will receive a return of its tangible personal property and financial assets that can be clearly and reasonably determined to have been contributed at inception. In the event of total dissolution of SCOJFS, each of the member counties will also receive a proportionate share of all remaining assets and other intangibles after all liabilities have been satisfied. The County is the fiscal agent for SCOJFS since it has the largest population among the member counties. As a result, the activities of SCOJFS are reflected as an agency fund of the County. Complete financial statements for SCOJFS can be obtained from the administrative offices at 475 Western Avenue, Chillicothe, OH 45601.

**NOTE 20 - 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 2013, 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 64 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.

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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 2013 for insurance was \$351,905.

**C. Pickaway/Ross/Fairfield Area 21 Workforce Investment Board**

The Pickaway/Ross/Fairfield Area 21 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.

During 2013, the County did not contribute any funds toward the operation of the Board. The County is the fiscal agent for the Board. The activities of the Board are included in the activities of South Central Ohio Job and Family Services agency fund.

**NOTE 21 - 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.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

**NOTE 22 – FUND BALANCES**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Economic Development	Other Governmental	Total
<b>Fund Balances</b>						
<b>Nonspendable:</b>						
Prepays	\$122,176	\$0	\$0	\$0	\$0	\$122,176
Material and Supplies Inventory	147,456	399,441	20,400	0	10,770	578,067
Advances	1,004,299	0	0	0	0	1,004,299
Unclaimed Monies	221,497	0	0	0	0	221,497
<b>Total Nonspendable</b>	<b>1,495,428</b>	<b>399,441</b>	<b>20,400</b>	<b>0</b>	<b>10,770</b>	<b>1,926,039</b>
<b>Restricted for:</b>						
General Government Services	0	0	0	0	387,719	387,719
Court System Services	0	0	0	0	1,485,821	1,485,821
Corrections and Law Enforcement	0	0	0	0	598,926	598,926
Emergency Services	0	0	0	0	113,650	113,650
Road and Bridge Projects	0	1,027,982	0	0	0	1,027,982
Developmental Disabilities	0	0	4,683,137	0	0	4,683,137
Economic Development	0	0	0	0	369,312	369,312
Capital Improvements	0	0	0	0	16,528	16,528
Other Purposes	0	95,462	897,239	0	451,978	1,444,679
<b>Total Restricted</b>	<b>0</b>	<b>1,123,444</b>	<b>5,580,376</b>	<b>0</b>	<b>3,423,934</b>	<b>10,127,754</b>
<b>Committed to:</b>						
Corrections and Law Enforcement	718,038	0	0	0	0	718,038
Debt Service Payments	0	0	0	0	288,676	288,676
Capital Improvements	0	0	0	0	824,909	824,909
<b>Total Committed</b>	<b>718,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,113,585</b>	<b>1,831,623</b>
<b>Assigned to:</b>						
General Government Services	262,275	0	0	0	0	262,275
Road Projects	21,465	0	0	0	0	21,465
Veteran's Assistance and Services	118,010	0	0	0	0	118,010
Other Purposes	107,743	0	0	0	0	107,743
<b>Total Assigned</b>	<b>509,493</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>509,493</b>
<b>Unassigned</b>	<b>6,518,509</b>	<b>0</b>	<b>0</b>	<b>(1,030,700)</b>	<b>(934,752)</b>	<b>4,553,057</b>
<b>Total Fund Balances</b>	<b>\$9,241,468</b>	<b>\$1,522,885</b>	<b>\$5,600,776</b>	<b>(\$1,030,700)</b>	<b>\$3,613,537</b>	<b>\$18,947,966</b>

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

**NOTE 23 – ENCUMBRANCE COMMITMENTS**

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year-end are reservations of fund balance for subsequent-year expenditures and may be reported as part of restricted, committed, or assigned classifications of fund balance. At December 31, 2013, the County's commitments for encumbrances in the governmental funds were as follows:

Funds	Encumbrances
General	\$509,493
Motor Vehicle Gas Tax	170,494
Board of Developmental Disabilities	276,133
<i>Other Nonmajor Governmental Funds:</i>	
Small Cities Formula Block Grant	106,175
401 Care and Custody Grant	33,294
Juvenile Court IV-E	92,118
Sheriff Concealed Weapon	15,718

**NOTE 24 – ACCOUNTABILITY**

The County's fund deficits at December 31, 2013 were as follows:

Funds	Deficit Fund Balance
Economic Development	\$1,030,700
<i>Other Nonmajor Governmental Funds:</i>	
Moving Ohio Forward	5,967
Permanent Improvement	500,187
Airport Construction	66,620
Road & Bridge Improvements	361,978

The deficit fund balances in each of these 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.

**NOTE 25 – SUBSEQUENT EVENTS**

On January 21, 2014, the Ross County Commissioners authorized the issuance of \$2,900,000 in energy conservation bonds to pay for various renovations to five facilities owned by Ross County. Previously, on December 3, 2013, the Commissioners had entered into a contract with Dynamix Energy Services, LLC to carry out these renovations.

On February 13, 2014, the Ross County Commissioners authorized a loan of \$500,000 between the Ross County Treasury and the Board of Developmental Disabilities Fund to renovate a County-owned building at 167 West Main Street. According to the terms of the agreement, this loan will be repaid over a period of 4 years at an interest rate of 1% per annum.

On April 15, 2014, the County repaid \$40,000 against the loan balance of \$1,005,000 from the lending/borrowing agreement between the Ross County Treasury and the Economic Development Fund.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2013*

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This lending/borrowing agreement is in the form of bonds and matures in the year 2035, but can be paid in whole or in part at any time.



# 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 from drug fines in the County to be used for drug prevention and drug law enforcement.

Law Enforcement

To account for revenues received from fines and proceeds from the sale of contraband that, 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.

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 of the Ohio 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.

Drug Enforcement and Education

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

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

Common Pleas Court – General Projects

To account for fees collected by the Common Pleas Court, under Chapter 2303.201 of the Ohio Revised Code, that can be used for general projects of the Court.

911 Equipment

To account for fees collected from 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.

Law Library

To account for revenue received from fines and other sources that are used for operating the Law Library.

Computerized Research

To account for fees assessed by the Common Pleas, Probate, and Juvenile Courts, under Chapter 2303 of the Ohio Revised Code, 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.

Computer System Service

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

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

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. Rt. 23 Task Force Grants

To account for grants received from 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 Grant

To account for a grant received from the Ohio Development Services Agency to make improvements to the sanitary sewer system in Richmondale for the Richmondale Sewer District.

Small Cities Block Grant

To account for monies received from the Ohio Development Services Agency for improvement projects in qualified low-income areas in Ross County or for capital improvement awards to subdivisions in Ross County.

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.

Moving Ohio Forward

To account for monies received from the Ohio Attorney General's Office for residential demolition projects in the County.

Prison Diversion Subsidy

To account for a grant from the Ohio Department of Rehabilitation and Corrections used for personnel, equipment and other expenses to reduce the incarceration rate of felony offenders through intensive supervision.

Child Abuse Prevention

To account for the remaining balance of a grant received from the Children Trust Fund to be used for the prevention of child abuse.

Sheriff's OCJS Grants

To account for monies received from the Ohio Office of Criminal Justice Services for personnel, equipment and other expenses of the U.S. 23 major crimes task force, used for narcotics investigations and the prevention of illegal drug trafficking.

Jail Commissary

To account for monies held by the Ross County Sheriff's Department in a commissary rotary fund and used to purchase and sell merchandise to jail inmates. The Jail Commissary Fund is not required by law to be budgeted and appropriated; therefore, no budgetary schedule is presented for this fund.

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

401 Care and Custody Grant

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.

Juvenile Court IV-E

To account for Title IV-E reimbursements received by the Juvenile Court from the Ohio Job and Family Services to provide foster care and other treatment of unruly or delinquent juveniles.

Small Cities Revolving Loan

To account for monies received from the Ohio Development Services Agency and to make low-interest loans to qualified businesses and homeowners in Ross County. The fund also accounts for the repayment of principal and interest on these loans.

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 special assessments collected from landowners 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.

Sheriff Jail Diversion

To account for a grant from the Ohio Department of Rehabilitation and Corrections used for personnel, equipment and other expenses related to the County's community-based work service and non-supervisory treatment programs.

Mediator Fees

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

Board of Elections Grant

To account for a grant 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*

Sheriff Concealed Weapon

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

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 expended for various County vehicles and equipment, and interfund transfers used to make the debt service payments on the note.

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 Developmental Disabilities Improvements

To account for funds used for capital improvements of the Board of Developmental Disabilities.

Camp Cattail Construction

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

Road and Bridge Improvements

To account for funds received from the Ohio Public Works Commission and the Ohio Department of Transportation for various road and bridge improvements.

Ross County Service Center

To account for funds used to maintain and repair the Ross County Service Center.

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

State Route 207/U.S. 23 Connector

To account for the proceeds of a loan received from the Ohio Department of Transportation for engineering costs related to the connector road that has been built from State Route 207 to U.S. Route 23, and also to account for interfund transfers used to make debt service payments on the loan.

**Funds Reported Separately for Budgetary Purposes**

The following funds have been combined with the General Fund for reporting in accordance with accounting principles generally accepted in the United States of America. However, their budgets are reported separately in this section for accountability purposes.

Correctional and Law Enforcement

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.

Certificate of Title Administration

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

County Recorder's Equipment

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

Unclaimed Monies

To account for monies received from various County Departments that is due to, but remains unclaimed by, their rightful owners. The Unclaimed Monies Fund is not required by law to be budgeted and appropriated; therefore, no budgetary schedule is presented for this fund.

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2013*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,866,766	\$288,676	\$1,118,124	\$4,273,566
Cash and Cash Equivalents in Segregated Accounts	296,938	0	0	296,938
Intergovernmental Receivable	1,073,210	0	309,767	1,382,977
Property Taxes Receivable	1,449,504	0	0	1,449,504
Loans Receivable	16,428	0	0	16,428
Materials and Supplies Inventory	10,770	0	0	10,770
<i>Total Assets</i>	<u>\$5,713,616</u>	<u>\$288,676</u>	<u>\$1,427,891</u>	<u>\$7,430,183</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	64,585	0	0	64,585
Accrued Wages Payable	6,449	0	0	6,449
Contracts Payable	69,079	0	331,951	401,030
Intergovernmental Payable	24,128	0	0	24,128
Matured Compensated Absences	1,640	0	0	1,640
Retainage Payable	0	0	35,992	35,992
Accrued Interest Payable	0	0	5,296	5,296
Interfund Payable	86,474	0	110,000	196,474
Advances from Other Funds	0	0	1,032,000	1,032,000
<i>Total Liabilities</i>	<u>252,355</u>	<u>0</u>	<u>1,515,239</u>	<u>1,767,594</u>
<b>Deferred Inflows of Resources</b>	<u>2,049,052</u>	<u>0</u>	<u>0</u>	<u>2,049,052</u>
<b>Fund Balances</b>				
Nonspendable	10,770	0	0	10,770
Restricted	3,407,406	0	16,528	3,423,934
Committed	0	288,676	824,909	1,113,585
Unassigned	(5,967)	0	(928,785)	(934,752)
<i>Total Fund Balances (Deficits)</i>	<u>3,412,209</u>	<u>288,676</u>	<u>(87,348)</u>	<u>3,613,537</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$5,713,616</u>	<u>\$288,676</u>	<u>\$1,427,891</u>	<u>\$7,430,183</u>



**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2013*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,350,192	\$0	\$0	\$1,350,192
Intergovernmental	3,046,337	0	2,729,773	5,776,110
Interest	1,512	0	0	1,512
Fines and Forfeitures	139,327	0	0	139,327
Charges for Services	1,551,189	0	0	1,551,189
Special Assessments	12,842	0	0	12,842
Other	95,539	88,447	0	183,986
<i>Total Revenues</i>	<u>6,196,938</u>	<u>88,447</u>	<u>2,729,773</u>	<u>9,015,158</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	802,352	0	0	802,352
Judicial	735,814	0	0	735,814
Public Safety	1,533,558	0	0	1,533,558
Public Works	198,080	0	0	198,080
Human Services	1,650,688	0	0	1,650,688
Economic Development and Assistance	836,165	0	0	836,165
Capital Outlay	0	0	3,642,907	3,642,907
<i>Debt Service:</i>				
Principal Retirement	1,616	680,000	110,830	792,446
Interest and Fiscal Charges	173	321,960	30,925	353,058
<i>Total Expenditures</i>	<u>5,758,446</u>	<u>1,001,960</u>	<u>3,784,662</u>	<u>10,545,068</u>
<i>Excess of Revenues (Under) Expenditures</i>	<u>438,492</u>	<u>(913,513)</u>	<u>(1,054,889)</u>	<u>(1,529,910)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	3,200	0	0	3,200
Transfers In	251,744	1,001,459	1,248,112	2,501,315
Transfers Out	(5,968)	0	0	(5,968)
<i>Total Other Financing Sources (Uses)</i>	<u>248,976</u>	<u>1,001,459</u>	<u>1,248,112</u>	<u>2,498,547</u>
<i>Net Change in Fund Balances</i>	687,468	87,946	193,223	968,637
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>2,724,741</u>	<u>200,730</u>	<u>(280,571)</u>	<u>2,644,900</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$3,412,209</u>	<u>\$288,676</u>	<u>(\$87,348)</u>	<u>\$3,613,537</u>

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2013*

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$30,563	\$8,621	\$20,189	\$59,053	\$150,284
Cash and Cash Equivalents In Segregated Accounts	0	8,698	102,159	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	4,271	0	0	0	162
<i>Total Assets</i>	<u>\$34,834</u>	<u>\$17,319</u>	<u>\$122,348</u>	<u>\$59,053</u>	<u>\$150,446</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	959	0	6,730	0	1,385
Accrued Wages Payable	814	0	0	538	1,354
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	1,153	0	0	754	2,042
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	2,256	0	0	1,231	3,767
<i>Total Liabilities</i>	<u>5,182</u>	<u>0</u>	<u>6,730</u>	<u>2,523</u>	<u>8,548</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	4,271	0	0	0	162
Restricted	25,381	17,319	115,618	56,530	141,736
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>29,652</u>	<u>17,319</u>	<u>115,618</u>	<u>56,530</u>	<u>141,898</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$34,834</u>	<u>\$17,319</u>	<u>\$122,348</u>	<u>\$59,053</u>	<u>\$150,446</u>

<u>Treasurer's Prepayment</u>	<u>Emergency Management</u>	<u>Marriage License</u>	<u>Drug Enforcement and Education</u>	<u>Common Pleas Court - General Projects</u>	<u>911 Equipment</u>	<u>Probate Conduct of Business</u>
\$844	\$26,989	\$10,615	\$8,039	\$88,430	\$90,250	\$9,919
0	0	0	0	0	0	0
0	13,093	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$844</u>	<u>\$40,082</u>	<u>\$10,615</u>	<u>\$8,039</u>	<u>\$88,430</u>	<u>\$90,250</u>	<u>\$9,919</u>
0	153	0	0	0	650	0
0	571	0	0	0	0	0
0	0	0	0	0	0	0
0	808	0	0	0	0	0
0	0	0	0	0	0	0
0	1,407	0	0	0	0	0
<u>0</u>	<u>2,939</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>650</u>	<u>0</u>
<u>0</u>	<u>13,093</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
844	24,050	10,615	8,039	88,430	89,600	9,919
0	0	0	0	0	0	0
<u>844</u>	<u>24,050</u>	<u>10,615</u>	<u>8,039</u>	<u>88,430</u>	<u>89,600</u>	<u>9,919</u>
<u>\$844</u>	<u>\$40,082</u>	<u>\$10,615</u>	<u>\$8,039</u>	<u>\$88,430</u>	<u>\$90,250</u>	<u>\$9,919</u>

Continued

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2013*

	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$28,125	\$86,925	\$253,928	\$42,365	\$5,968
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	61,884
Property Taxes Receivable	0	0	0	0	948,744
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	1,269	0	0
<i>Total Assets</i>	<u>\$28,125</u>	<u>\$86,925</u>	<u>\$255,197</u>	<u>\$42,365</u>	<u>\$1,016,596</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	5,796	250	3,953	1,109	0
Accrued Wages Payable	255	0	942	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	361	0	1,328	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	646	0	2,566	0	0
<i>Total Liabilities</i>	<u>7,058</u>	<u>250</u>	<u>8,789</u>	<u>1,109</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>981,384</u>
<b>Fund Balances</b>					
Nonspendable	0	0	1,269	0	0
Restricted	21,067	86,675	245,139	41,256	35,212
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>21,067</u>	<u>86,675</u>	<u>246,408</u>	<u>41,256</u>	<u>35,212</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$28,125</u>	<u>\$86,925</u>	<u>\$255,197</u>	<u>\$42,365</u>	<u>\$1,016,596</u>

<u>Indigent Driver Alcohol</u>	<u>Senior Citizens Levy</u>	<u>Computer System Service</u>	<u>Local Law Enforcement Grant</u>	<u>U.S. Rt. 23 Task Force Grants</u>	<u>Richmondale Sewer Grant</u>
\$3,025	\$0	\$28,583	\$18,503	\$42,707	\$0
0	0	0	0	0	0
0	33,194	0	0	0	0
0	500,760	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$3,025</u>	<u>\$533,954</u>	<u>\$28,583</u>	<u>\$18,503</u>	<u>\$42,707</u>	<u>\$0</u>
0	0	0	0	1,080	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	597	0
0	0	0	0	0	0
0	0	15,000	0	386	0
<u>0</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>2,063</u>	<u>0</u>
0	518,450	0	0	0	0
0	0	0	0	0	0
3,025	15,504	13,583	18,503	40,644	0
0	0	0	0	0	0
<u>3,025</u>	<u>15,504</u>	<u>13,583</u>	<u>18,503</u>	<u>40,644</u>	<u>0</u>
<u>\$3,025</u>	<u>\$533,954</u>	<u>\$28,583</u>	<u>\$18,503</u>	<u>\$42,707</u>	<u>\$0</u>

Continued

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2013*

	Small Cities Block Grant	Prosecutor's Diversion Program	Moving Ohio Forward	Prison Diversion Subsidy	Child Abuse Prevention
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$130,352	\$54,018	\$4,033	\$12,161	\$1,795
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	602,642	32,894	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	0	0
<i>Total Assets</i>	<u>\$732,994</u>	<u>\$86,912</u>	<u>\$4,033</u>	<u>\$12,161</u>	<u>\$1,795</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	1,045	0	0	130	0
Accrued Wages Payable	0	405	0	908	0
Contracts Payable	69,079	0	0	0	0
Intergovernmental Payable	0	586	0	1,285	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	25,300	1,556	10,000	2,277	0
<i>Total Liabilities</i>	<u>95,424</u>	<u>2,547</u>	<u>10,000</u>	<u>4,600</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>412,798</u>	<u>16,447</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	0	0
Restricted	224,772	67,918	0	7,561	1,795
Unassigned	0	0	(5,967)	0	0
<i>Total Fund Balances (Deficits)</i>	<u>224,772</u>	<u>67,918</u>	<u>(5,967)</u>	<u>7,561</u>	<u>1,795</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$732,994</u>	<u>\$86,912</u>	<u>\$4,033</u>	<u>\$12,161</u>	<u>\$1,795</u>

Sheriff's OCJS Grants	Jail Commissary	401 Care and Custody Grant	Juvenile Court IV-E	Small Cities Revolving Loan	VOCA/ SVAA Grant
\$58,451	\$0	\$146,002	\$877,158	\$25,591	\$11,117
0	83,560	0	0	102,521	0
0	0	47,137	0	0	281,016
0	0	0	0	0	0
0	0	0	0	16,428	0
0	0	4,147	0	0	921
<u>\$58,451</u>	<u>\$83,560</u>	<u>\$197,286</u>	<u>\$877,158</u>	<u>\$144,540</u>	<u>\$293,054</u>
1,288	0	4,533	30,773	0	216
240	0	0	0	0	422
0	0	0	0	0	0
754	0	2,500	0	0	610
1,640	0	0	0	0	0
810	0	15,000	0	0	1,014
<u>4,732</u>	<u>0</u>	<u>22,033</u>	<u>30,773</u>	<u>0</u>	<u>2,262</u>
<u>0</u>	<u>0</u>	<u>47,137</u>	<u>0</u>	<u>0</u>	<u>58,393</u>
0	0	4,147	0	0	921
53,719	83,560	123,969	846,385	144,540	231,478
0	0	0	0	0	0
<u>53,719</u>	<u>83,560</u>	<u>128,116</u>	<u>846,385</u>	<u>144,540</u>	<u>232,399</u>
<u>\$58,451</u>	<u>\$83,560</u>	<u>\$197,286</u>	<u>\$877,158</u>	<u>\$144,540</u>	<u>\$293,054</u>

Continued

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2013*

	County Ditch	Marine Patrol	Sheriff Jail Diversion	Mediator Fees	Board of Elections Grant
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$78,117	\$7,610	\$52,047	\$251,512	\$0
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	1,350
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>\$78,117</u>	<u>\$7,610</u>	<u>\$52,047</u>	<u>\$251,512</u>	<u>\$1,350</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	0	0	4,535	0	0
Accrued Wages Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	859	367	2,032	0	0
<i>Total Liabilities</i>	<u>859</u>	<u>367</u>	<u>6,567</u>	<u>0</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,350</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	0	0
Restricted	77,258	7,243	45,480	251,512	0
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>77,258</u>	<u>7,243</u>	<u>45,480</u>	<u>251,512</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$78,117</u>	<u>\$7,610</u>	<u>\$52,047</u>	<u>\$251,512</u>	<u>\$1,350</u>



Mediation Institutionalization Grant	Rehabilitation Center	Regional Multi-Purpose Facility	Sheriff Concealed Weapon	Drug Task Force	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$112,072	\$30,805	\$2,866,766
0	0	0	0	0	296,938
0	0	0	0	0	1,073,210
0	0	0	0	0	1,449,504
0	0	0	0	0	16,428
0	0	0	0	0	10,770
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$112,072</u>	<u>\$30,805</u>	<u>\$5,713,616</u>
0	0	0	0	0	64,585
0	0	0	0	0	6,449
0	0	0	0	0	69,079
0	0	0	11,350	0	24,128
0	0	0	0	0	1,640
0	0	0	0	0	86,474
<u>0</u>	<u>0</u>	<u>0</u>	<u>11,350</u>	<u>0</u>	<u>252,355</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,049,052</u>
0	0	0	0	0	10,770
0	0	0	100,722	30,805	3,407,406
0	0	0	0	0	(5,967)
<u>0</u>	<u>0</u>	<u>0</u>	<u>100,722</u>	<u>30,805</u>	<u>3,412,209</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$112,072</u>	<u>\$30,805</u>	<u>\$5,713,616</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2013*

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Fines and Forfeitures	3,069	5,000	54,360	0	0
Charges for Services	116,279	0	0	0	768,789
Special Assessments	0	0	0	0	0
Other	7,891	0	0	20,517	1,703
<i>Total Revenues</i>	<u>127,239</u>	<u>5,000</u>	<u>54,360</u>	<u>20,517</u>	<u>770,492</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	637,315
Judicial	0	0	0	0	0
Public Safety	244,467	3,724	71,624	0	0
Public Works	0	0	0	116,665	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>244,467</u>	<u>3,724</u>	<u>71,624</u>	<u>116,665</u>	<u>637,315</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(117,228)</u>	<u>1,276</u>	<u>(17,264)</u>	<u>(96,148)</u>	<u>133,177</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Capital Lease	0	0	0	0	0
Transfers In	110,000	0	0	110,000	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>110,000</u>	<u>0</u>	<u>0</u>	<u>110,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(7,228)</u>	<u>1,276</u>	<u>(17,264)</u>	<u>13,852</u>	<u>133,177</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>36,880</u>	<u>16,043</u>	<u>132,882</u>	<u>42,678</u>	<u>8,721</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$29,652</u>	<u>\$17,319</u>	<u>\$115,618</u>	<u>\$56,530</u>	<u>\$141,898</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Common Pleas Court - General Projects	911 Equipment	Probate Conduct of Business
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	140,041	0	0	0	0	0
1,506	0	0	0	0	0	0
0	0	0	718	0	0	0
0	0	18,742	0	43,810	163,031	512
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,506</u>	<u>140,041</u>	<u>18,742</u>	<u>718</u>	<u>43,810</u>	<u>163,031</u>	<u>512</u>
4,611	0	0	0	0	0	0
0	0	0	0	8,843	0	0
0	154,294	0	0	0	179,260	0
0	0	0	0	0	0	0
0	0	18,360	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>4,611</u>	<u>154,294</u>	<u>18,360</u>	<u>0</u>	<u>8,843</u>	<u>179,260</u>	<u>0</u>
<u>(3,105)</u>	<u>(14,253)</u>	<u>382</u>	<u>718</u>	<u>34,967</u>	<u>(16,229)</u>	<u>512</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(3,105)</u>	<u>(14,253)</u>	<u>382</u>	<u>718</u>	<u>34,967</u>	<u>(16,229)</u>	<u>512</u>
<u>3,949</u>	<u>38,303</u>	<u>10,233</u>	<u>7,321</u>	<u>53,463</u>	<u>105,829</u>	<u>9,407</u>
<u>\$844</u>	<u>\$24,050</u>	<u>\$10,615</u>	<u>\$8,039</u>	<u>\$88,430</u>	<u>\$89,600</u>	<u>\$9,919</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, 2013*

	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$883,810
Intergovernmental	0	0	0	0	205,754
Interest	0	0	0	0	0
Fines and Forfeitures	76,180	0	0	0	0
Charges for Services	0	5,680	118,853	6,673	0
Special Assessments	0	0	0	0	0
Other	4,969	0	1,016	0	0
<i>Total Revenues</i>	<u>81,149</u>	<u>5,680</u>	<u>119,869</u>	<u>6,673</u>	<u>1,089,564</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	157,699	0	0
Judicial	76,293	1,639	0	10,334	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	1,088,135
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>76,293</u>	<u>1,639</u>	<u>157,699</u>	<u>10,334</u>	<u>1,088,135</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,856</u>	<u>4,041</u>	<u>(37,830)</u>	<u>(3,661)</u>	<u>1,429</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Capital Lease	0	0	0	0	0
Transfers In	0	0	0	0	5,968
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>5,968</u>
<i>Net Change in Fund Balances</i>	4,856	4,041	(37,830)	(3,661)	7,397
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>16,211</u>	<u>82,634</u>	<u>284,238</u>	<u>44,917</u>	<u>27,815</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$21,067</u>	<u>\$86,675</u>	<u>\$246,408</u>	<u>\$41,256</u>	<u>\$35,212</u>

Indigent Driver Alcohol	Senior Citizens Levy	Computer System Service	Local Law Enforcement Grant	U.S. Rt. 23 Task Force Grants	Richmondale Sewer Grant
\$0	\$466,382	\$0	\$0	\$0	\$0
0	78,569	0	0	74,115	0
0	0	0	0	0	0
0	0	0	0	0	0
335	0	36,611	0	0	0
0	0	0	0	0	0
0	0	0	0	306	42,747
335	544,951	36,611	0	74,421	42,747
0	0	0	0	0	0
0	0	46,857	0	0	0
0	0	0	0	61,474	0
0	0	0	0	0	42,747
0	544,193	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,616	0
0	0	0	0	173	0
0	544,193	46,857	0	63,263	42,747
335	758	(10,246)	0	11,158	0
0	0	0	0	3,200	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	3,200	0
335	758	(10,246)	0	14,358	0
2,690	14,746	23,829	18,503	26,286	0
\$3,025	\$15,504	\$13,583	\$18,503	\$40,644	\$0

Continued

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2013*

	Small Cities Block Grant	Prosecutor's Diversion Program	Moving Ohio Forward	Prison Diversion Subsidy	Child Abuse Prevention
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	714,461	65,023	107,938	180,000	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	7,840	0	0	0
Special Assessments	0	0	0	0	0
Other	0	461	0	956	0
<i>Total Revenues</i>	<u>714,461</u>	<u>73,324</u>	<u>107,938</u>	<u>180,956</u>	<u>0</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	64,610	0	189,964	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	595,523	0	111,708	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>595,523</u>	<u>64,610</u>	<u>111,708</u>	<u>189,964</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>118,938</u>	<u>8,714</u>	<u>(3,770)</u>	<u>(9,008)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Capital Lease	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>	118,938	8,714	(3,770)	(9,008)	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>105,834</u>	<u>59,204</u>	<u>(2,197)</u>	<u>16,569</u>	<u>1,795</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$224,772</u>	<u>\$67,918</u>	<u>(\$5,967)</u>	<u>\$7,561</u>	<u>\$1,795</u>

Sheriff's OCJS Grants	Jail Commissary	401 Care and Custody Grant	Juvenile Court IV-E	Small Cities Revolving Loan	VOCA/ SVAA Grant
\$0	\$0	\$0	\$0	\$0	\$0
248,664	0	247,748	370,549	76,481	271,381
0	0	0	0	6	0
0	0	0	0	0	0
0	62,190	0	0	0	0
0	0	0	0	0	0
499	0	0	0	6,161	495
<u>249,163</u>	<u>62,190</u>	<u>247,748</u>	<u>370,549</u>	<u>82,648</u>	<u>271,876</u>
0	0	0	0	0	0
0	0	239,767	253,725	0	86,331
184,513	56,237	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	128,934	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>184,513</u>	<u>56,237</u>	<u>239,767</u>	<u>253,725</u>	<u>128,934</u>	<u>86,331</u>
<u>64,650</u>	<u>5,953</u>	<u>7,981</u>	<u>116,824</u>	<u>(46,286)</u>	<u>185,545</u>
0	0	0	0	0	0
0	0	0	0	0	19,544
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,544</u>
64,650	5,953	7,981	116,824	(46,286)	205,089
(10,931)	77,607	120,135	729,561	190,826	27,310
<u>\$53,719</u>	<u>\$83,560</u>	<u>\$128,116</u>	<u>\$846,385</u>	<u>\$144,540</u>	<u>\$232,399</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, 2013*

	County Ditch	Marine Patrol	Sheriff's Jail Diversion	Mediator Fees	Board of Elections Grant
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	18,691	215,318	0	2,727
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	385	62,256	0
Special Assessments	12,842	0	0	0	0
Other	0	151	0	873	0
<i>Total Revenues</i>	<u>12,842</u>	<u>18,842</u>	<u>215,703</u>	<u>63,129</u>	<u>2,727</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	2,727
Judicial	0	0	0	12,025	0
Public Safety	0	22,356	183,016	0	0
Public Works	6,890	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>6,890</u>	<u>22,356</u>	<u>183,016</u>	<u>12,025</u>	<u>2,727</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,952</u>	<u>(3,514)</u>	<u>32,687</u>	<u>51,104</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Capital Lease	0	0	0	0	0
Transfers In	0	6,232	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>6,232</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	5,952	2,718	32,687	51,104	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>71,306</u>	<u>4,525</u>	<u>12,793</u>	<u>200,408</u>	<u>0</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$77,258</u>	<u>\$7,243</u>	<u>\$45,480</u>	<u>\$251,512</u>	<u>\$0</u>



Mediation Institutionalization Grant	Rehabilitation Center	Regional Multi-Purpose Facility	Sheriff Concealed Weapon	Drug Task Force	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$1,350,192
0	0	28,877	0	0	3,046,337
0	0	0	0	0	1,512
0	0	0	0	0	139,327
0	0	0	139,203	0	1,551,189
0	0	0	0	0	12,842
393	5,968	0	0	433	95,539
393	5,968	28,877	139,203	433	6,196,938
0	0	0	0	0	802,352
0	0	0	0	0	735,814
0	0	0	118,019	0	1,533,558
0	0	31,778	0	0	198,080
0	0	0	0	0	1,650,688
0	0	0	0	0	836,165
0	0	0	0	0	1,616
0	0	0	0	0	173
0	0	31,778	118,019	0	5,758,446
393	5,968	(2,901)	21,184	433	438,492
0	0	0	0	0	3,200
0	0	0	0	0	251,744
0	(5,968)	0	0	0	(5,968)
0	(5,968)	0	0	0	248,976
393	0	(2,901)	21,184	433	687,468
(393)	0	2,901	79,538	30,372	2,724,741
\$0	\$0	\$0	\$100,722	\$30,805	\$3,412,209

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2013*

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements	Camp Cattail Construction
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$36,094	\$806,353	\$16,528
Intergovernmental Receivable	0	309,767	0	0
<i>Total Assets</i>	<u>\$0</u>	<u>\$345,861</u>	<u>\$806,353</u>	<u>\$16,528</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Contracts Payable	0	326,489	5,462	0
Retainage Payable	0	35,992	0	0
Accrued Interest Payable	187	0	0	0
Interfund Payable	0	50,000	0	0
Advances from Other Funds	500,000	0	0	0
<i>Total Liabilities</i>	<u>500,187</u>	<u>412,481</u>	<u>5,462</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	0	0	0	16,528
Committed	0	0	800,891	0
Unassigned	(500,187)	(66,620)	0	0
<i>Total Fund Balances (Deficits)</i>	<u>(500,187)</u>	<u>(66,620)</u>	<u>800,891</u>	<u>16,528</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$0</u>	<u>\$345,861</u>	<u>\$806,353</u>	<u>\$16,528</u>

Road & Bridge Improvements	Ross County Service Center	State Route 207/ U.S. 23 Connector	Total Nonmajor Capital Projects Funds
\$235,131	\$24,018	\$0	\$1,118,124
<u>0</u>	<u>0</u>	<u>0</u>	<u>309,767</u>
<u>\$235,131</u>	<u>\$24,018</u>	<u>\$0</u>	<u>\$1,427,891</u>
0	0	0	331,951
0	0	0	35,992
5,109	0	0	5,296
60,000	0	0	110,000
<u>532,000</u>	<u>0</u>	<u>0</u>	<u>1,032,000</u>
<u>597,109</u>	<u>0</u>	<u>0</u>	<u>1,515,239</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	16,528
0	24,018	0	824,909
<u>(361,978)</u>	<u>0</u>	<u>0</u>	<u>(928,785)</u>
<u>(361,978)</u>	<u>24,018</u>	<u>0</u>	<u>(87,348)</u>
<u>\$235,131</u>	<u>\$24,018</u>	<u>\$0</u>	<u>\$1,427,891</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2013*

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements	Camp Cattail Construction
<b>Revenues</b>				
Intergovernmental	\$0	\$380,886	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>380,886</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>				
Capital Outlay	607,854	406,771	100,462	0
<i>Debt Service:</i>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	5,748	0	0	0
<i>Total Expenditures</i>	<u>613,602</u>	<u>406,771</u>	<u>100,462</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(613,602)</u>	<u>(25,885)</u>	<u>(100,462)</u>	<u>0</u>
<b>Other Financing Sources</b>				
Transfers In	613,604	0	440,000	0
<i>Total Other Financing Sources</i>	<u>613,604</u>	<u>0</u>	<u>440,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	2	(25,885)	339,538	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(500,189)</u>	<u>(40,735)</u>	<u>461,353</u>	<u>16,528</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$500,187)</u></u>	<u><u>(\$66,620)</u></u>	<u><u>\$800,891</u></u>	<u><u>\$16,528</u></u>

Road & Bridge Improvements	Ross County Service Center	State Route 207/ U.S. 23 Connector	Total Nonmajor Capital Projects Funds
\$2,348,887	\$0	\$0	\$2,729,773
2,348,887	0	0	2,729,773
2,527,820	0	0	3,642,907
0	0	110,830	110,830
15,749	0	9,428	30,925
2,543,569	0	120,258	3,784,662
(194,682)	0	(120,258)	(1,054,889)
74,250	0	120,258	1,248,112
74,250	0	120,258	1,248,112
(120,432)	0	0	193,223
(241,546)	24,018	0	(280,571)
(\$361,978)	\$24,018	\$0	(\$87,348)

**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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$4,500	\$4,500	\$3,069	(\$1,431)
Charges for Services	120,000	120,000	116,279	(3,721)
Other	7,500	7,500	7,891	391
<i>Total Revenues</i>	<u>132,000</u>	<u>132,000</u>	<u>127,239</u>	<u>(4,761)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	151,052	153,207	147,713	5,494
Contractual Services	2,000	3,200	2,766	434
Materials and Supplies	28,323	29,214	17,963	11,251
Other	99,809	89,809	78,138	11,671
<i>Total Public Safety</i>	<u>281,184</u>	<u>275,430</u>	<u>246,580</u>	<u>28,850</u>
<i>Total Expenditures</i>	<u>281,184</u>	<u>275,430</u>	<u>246,580</u>	<u>28,850</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(149,184)</u>	<u>(143,430)</u>	<u>(119,341)</u>	<u>24,089</u>
<b>Other Financing Sources</b>				
Transfers In	125,000	125,000	110,000	(15,000)
<i>Total Other Financing Sources</i>	<u>125,000</u>	<u>125,000</u>	<u>110,000</u>	<u>(15,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(24,184)</u>	<u>(18,430)</u>	<u>(9,341)</u>	<u>9,089</u>
Fund Balances at Beginning of Year	33,139	33,139	33,139	0
Prior Year Encumbrances Appropriated	6,765	6,765	6,765	0
Fund Balances at End of Year	<u>\$15,720</u>	<u>\$21,474</u>	<u>\$30,563</u>	<u>\$9,089</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$5,000	\$5,000
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	5,000	5,000
Fund Balances at Beginning of Year	<u>3,621</u>	<u>3,621</u>	<u>3,621</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$3,621</u></u>	<u><u>\$3,621</u></u>	<u><u>\$8,621</u></u>	<u><u>\$5,000</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$13,155	\$13,155
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>13,155</u>	<u>13,155</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	13,155	13,155
Fund Balances at Beginning of Year	<u>7,034</u>	<u>7,034</u>	<u>7,034</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$7,034</u></u>	<u><u>\$7,034</u></u>	<u><u>\$20,189</u></u>	<u><u>\$13,155</u></u>



**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Litter Control Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$20,000	\$20,000	\$20,517	\$517
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>20,517</u>	<u>517</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Personal Services	114,150	114,150	109,676	4,474
Materials and Supplies	1,800	1,800	345	1,455
Other	20,968	20,968	7,980	12,988
Total Public Works	<u>136,918</u>	<u>136,918</u>	<u>118,001</u>	<u>18,917</u>
<i>Total Expenditures</i>	<u>136,918</u>	<u>136,918</u>	<u>118,001</u>	<u>18,917</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(116,918)</u>	<u>(116,918)</u>	<u>(97,484)</u>	<u>19,434</u>
<b>Other Financing Sources</b>				
Transfers In	116,350	116,350	110,000	(6,350)
<i>Total Other Financing Sources</i>	<u>116,350</u>	<u>116,350</u>	<u>110,000</u>	<u>(6,350)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(568)	(568)	12,516	13,084
Fund Balances at Beginning of Year	45,519	45,519	45,519	0
Prior Year Encumbrances Appropriated	568	568	568	0
Fund Balances at End of Year	<u>\$45,519</u>	<u>\$45,519</u>	<u>\$58,603</u>	<u>\$13,084</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$745,000	\$745,000	\$768,789	\$23,789
Other	0	0	1,703	1,703
<i>Total Revenues</i>	<u>745,000</u>	<u>745,000</u>	<u>770,492</u>	<u>25,492</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	274,167	274,167	267,680	6,487
Contractual Services	390,835	415,835	373,429	42,406
Materials and Supplies	12,314	12,314	11,947	367
Capital Outlay	20,000	10,000	0	10,000
Other	11,069	11,069	9,733	1,336
Total Legislative and Executive	<u>708,385</u>	<u>723,385</u>	<u>662,789</u>	<u>60,596</u>
<i>Total Expenditures</i>	<u>708,385</u>	<u>723,385</u>	<u>662,789</u>	<u>60,596</u>
<i>Excess of Revenues Over Expenditures</i>	36,615	21,615	107,703	86,088
Fund Balances at Beginning of Year	39,377	39,377	39,377	0
Prior Year Encumbrances Appropriated	<u>1,675</u>	<u>1,675</u>	<u>1,675</u>	<u>0</u>
Fund Balances at End of Year	<u>\$77,667</u>	<u>\$62,667</u>	<u>\$148,755</u>	<u>\$86,088</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$1,100	\$1,100	\$1,506	\$406
<i>Total Revenues</i>	1,100	1,100	1,506	406
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	3,838	4,264	4,264	0
Other	500	500	368	132
Total Legislative and Executive	4,338	4,764	4,632	132
<i>Total Expenditures</i>	4,338	4,764	4,632	132
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,238)	(3,664)	(3,126)	538
Fund Balances at Beginning of Year	3,970	3,970	3,970	0
Fund Balances at End of Year	\$732	\$306	\$844	\$538

**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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$165,845	\$165,845	\$140,041	(\$25,804)
<i>Total Revenues</i>	<u>165,845</u>	<u>165,845</u>	<u>140,041</u>	<u>(25,804)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	108,793	108,793	99,710	9,083
Materials and Supplies	7,357	7,357	5,033	2,324
Capital Outlay	46,816	46,816	46,350	466
Other	8,861	8,861	6,281	2,580
Total Public Safety	<u>171,827</u>	<u>171,827</u>	<u>157,374</u>	<u>14,453</u>
<i>Total Expenditures</i>	<u>171,827</u>	<u>171,827</u>	<u>157,374</u>	<u>14,453</u>
<i>Excess of Revenues Under Expenditures</i>	(5,982)	(5,982)	(17,333)	(11,351)
Fund Balances at Beginning of Year	17,682	17,682	17,682	0
Prior Year Encumbrances Appropriated	<u>25,339</u>	<u>25,339</u>	<u>25,339</u>	<u>0</u>
Fund Balances at End of Year	<u>\$37,039</u>	<u>\$37,039</u>	<u>\$25,688</u>	<u>(\$11,351)</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$19,000	\$19,000	\$18,742	(\$258)
<i>Total Revenues</i>	<u>19,000</u>	<u>19,000</u>	<u>18,742</u>	<u>(258)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	19,000	19,000	18,359	641
Total Human Services	<u>19,000</u>	<u>19,000</u>	<u>18,359</u>	<u>641</u>
<i>Total Expenditures</i>	<u>19,000</u>	<u>19,000</u>	<u>18,359</u>	<u>641</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	383	383
Fund Balances at Beginning of Year	<u>10,232</u>	<u>10,232</u>	<u>10,232</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$10,232</u></u>	<u><u>\$10,232</u></u>	<u><u>\$10,615</u></u>	<u><u>\$383</u></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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$718	\$718
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>718</u>	<u>718</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	718	718
Fund Balances at Beginning of Year	<u>7,321</u>	<u>7,321</u>	<u>7,321</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$7,321</u></u>	<u><u>\$7,321</u></u>	<u><u>\$8,039</u></u>	<u><u>\$718</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Common Pleas Court - General Projects Fund  
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$43,810</u>	<u>(\$6,190)</u>
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>43,810</u>	<u>(6,190)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government				
Judicial				
Capital Outlay	<u>729</u>	<u>9,630</u>	<u>9,572</u>	<u>58</u>
Total Judicial	<u>729</u>	<u>9,630</u>	<u>9,572</u>	<u>58</u>
<i>Total Expenditures</i>	<u>729</u>	<u>9,630</u>	<u>9,572</u>	<u>58</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	49,271	40,370	34,238	(6,132)
Fund Balances at Beginning of Year	52,734	52,734	52,734	0
Prior Year Encumbrances Appropriated	<u>729</u>	<u>729</u>	<u>729</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$102,734</u></u>	<u><u>\$93,833</u></u>	<u><u>\$87,701</u></u>	<u><u>(\$6,132)</u></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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$165,623	\$165,623	\$163,031	(\$2,592)
<i>Total Revenues</i>	<u>165,623</u>	<u>165,623</u>	<u>163,031</u>	<u>(2,592)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	<u>177,000</u>	<u>182,703</u>	<u>178,610</u>	<u>4,093</u>
Total Public Safety	<u>177,000</u>	<u>182,703</u>	<u>178,610</u>	<u>4,093</u>
<i>Total Expenditures</i>	<u>177,000</u>	<u>182,703</u>	<u>178,610</u>	<u>4,093</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,377)	(17,080)	(15,579)	1,501
Fund Balances at Beginning of Year	<u>105,829</u>	<u>105,829</u>	<u>105,829</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$94,452</u></u>	<u><u>\$88,749</u></u>	<u><u>\$90,250</u></u>	<u><u>\$1,501</u></u>



**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Probate Conduct of Business Fund  
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$520	\$520	\$512	(\$8)
<i>Total Revenues</i>	<u>520</u>	<u>520</u>	<u>512</u>	<u>(8)</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	520	520	512	(8)
Fund Balances at Beginning of Year	<u>9,407</u>	<u>9,407</u>	<u>9,407</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$9,927</u></u>	<u><u>\$9,927</u></u>	<u><u>\$9,919</u></u>	<u><u>(\$8)</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Law Library Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$82,000	\$82,000	\$76,180	(\$5,820)
Other	0	4,220	4,969	749
<i>Total Revenues</i>	<u>82,000</u>	<u>86,220</u>	<u>81,149</u>	<u>(5,071)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government				
Judicial				
Personal Services	38,000	38,000	35,671	2,329
Materials and Supplies	318	518	468	50
Capital Outlay	538	538	333	205
Other	44,244	48,464	47,852	612
<i>Total Judicial</i>	<u>83,100</u>	<u>87,520</u>	<u>84,324</u>	<u>3,196</u>
<i>Total Expenditures</i>	<u>83,100</u>	<u>87,520</u>	<u>84,324</u>	<u>3,196</u>
<i>Excess of Revenues Under Expenditures</i>	(1,100)	(1,300)	(3,175)	(1,875)
Fund Balances at Beginning of Year	25,766	25,766	25,766	0
Prior Year Encumbrances Appropriated	1,100	1,100	1,100	0
Fund Balances at End of Year	<u>\$25,766</u>	<u>\$25,566</u>	<u>\$23,691</u>	<u>(\$1,875)</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$6,204	\$6,204	\$5,680	(\$524)
<i>Total Revenues</i>	<u>6,204</u>	<u>6,204</u>	<u>5,680</u>	<u>(524)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Judicial				
Other	1,914	2,764	2,135	629
Total Judicial	<u>1,914</u>	<u>2,764</u>	<u>2,135</u>	<u>629</u>
<i>Total Expenditures</i>	<u>1,914</u>	<u>2,764</u>	<u>2,135</u>	<u>629</u>
<i>Excess of Revenues Over Expenditures</i>	4,290	3,440	3,545	105
Fund Balances at Beginning of Year	82,330	82,330	82,330	0
Prior Year Encumbrances Appropriated	<u>414</u>	<u>414</u>	<u>414</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$87,034</u></u>	<u><u>\$86,184</u></u>	<u><u>\$86,289</u></u>	<u><u>\$105</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$111,000	\$111,000	\$118,853	\$7,853
Other	0	0	1,015	1,015
<i>Total Revenues</i>	<u>111,000</u>	<u>111,000</u>	<u>119,868</u>	<u>8,868</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	131,598	132,035	131,126	909
Contractual Services	10,104	10,104	906	9,198
Materials and Supplies	4,602	4,602	3,006	1,596
Capital Outlay	6,000	6,000	1,100	4,900
Other	24,107	34,107	31,596	2,511
Total Legislative and Executive	<u>176,411</u>	<u>186,848</u>	<u>167,734</u>	<u>19,114</u>
<i>Total Expenditures</i>	<u>176,411</u>	<u>186,848</u>	<u>167,734</u>	<u>19,114</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(65,411)	(75,848)	(47,866)	27,982
Fund Balances at Beginning of Year	281,807	281,807	281,807	0
Prior Year Encumbrances Appropriated	9,063	9,063	9,063	0
Fund Balances at End of Year	<u>\$225,459</u>	<u>\$215,022</u>	<u>\$243,004</u>	<u>\$27,982</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$7,787	\$7,787	\$6,673	(\$1,114)
<i>Total Revenues</i>	<u>7,787</u>	<u>7,787</u>	<u>6,673</u>	<u>(1,114)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Judicial				
Other	21,344	21,344	10,725	10,619
Total Judicial	<u>21,344</u>	<u>21,344</u>	<u>10,725</u>	<u>10,619</u>
<i>Total Expenditures</i>	<u>21,344</u>	<u>21,344</u>	<u>10,725</u>	<u>10,619</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,557)	(13,557)	(4,052)	9,505
Fund Balances at Beginning of Year	45,502	45,502	45,502	0
Prior Year Encumbrances Appropriated	<u>840</u>	<u>840</u>	<u>840</u>	<u>0</u>
Fund Balances at End of Year	<u>\$32,785</u>	<u>\$32,785</u>	<u>\$42,290</u>	<u>\$9,505</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$884,225	\$884,225	\$882,381	(\$1,844)
Intergovernmental	205,255	205,255	205,754	499
<i>Total Revenues</i>	<u>1,089,480</u>	<u>1,089,480</u>	<u>1,088,135</u>	<u>(1,345)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	944,730	944,730	944,567	163
Other	144,750	144,750	143,568	1,182
Total Human Services	<u>1,089,480</u>	<u>1,089,480</u>	<u>1,088,135</u>	<u>1,345</u>
<i>Total Expenditures</i>	<u>1,089,480</u>	<u>1,089,480</u>	<u>1,088,135</u>	<u>1,345</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Sources</b>				
Transfers In	0	0	5,968	5,968
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>5,968</u>	<u>5,968</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	5,968	5,968
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>\$0</u>	<u>\$0</u>	<u>\$5,968</u>	<u>\$5,968</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$162	\$162	\$335	\$173
<i>Total Revenues</i>	<u>162</u>	<u>162</u>	<u>335</u>	<u>173</u>
<b>Expenditures</b>				
<i>Excess of Revenues Over Expenditures</i>	162	162	335	173
Fund Balances at Beginning of Year	<u>2,690</u>	<u>2,690</u>	<u>2,690</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,852</u></u>	<u><u>\$2,852</u></u>	<u><u>\$3,025</u></u>	<u><u>\$173</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Senior Citizens Levy Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$464,416	\$464,416	\$465,624	\$1,208
Intergovernmental	79,836	79,777	78,569	(1,208)
<i>Total Revenues</i>	<u>544,252</u>	<u>544,193</u>	<u>544,193</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	531,132	530,029	530,029	0
Other	13,120	14,164	14,164	0
Total Human Services	<u>544,252</u>	<u>544,193</u>	<u>544,193</u>	<u>0</u>
<i>Total Expenditures</i>	<u>544,252</u>	<u>544,193</u>	<u>544,193</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>\$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)  
Computer System Service Fund  
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$39,000	\$39,000	\$36,611	(\$2,389)
<i>Total Revenues</i>	<u>39,000</u>	<u>39,000</u>	<u>36,611</u>	<u>(2,389)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	35,815	47,090	46,857	233
Total Judicial	<u>35,815</u>	<u>47,090</u>	<u>46,857</u>	<u>233</u>
<i>Total Expenditures</i>	<u>35,815</u>	<u>47,090</u>	<u>46,857</u>	<u>233</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	3,185	(8,090)	(10,246)	(2,156)
<b>Other Financing Sources</b>				
Advances In	0	0	15,000	15,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	3,185	(8,090)	4,754	12,844
Fund Balances at Beginning of Year	<u>23,829</u>	<u>23,829</u>	<u>23,829</u>	<u>0</u>
Fund Balances at End of Year	<u>\$27,014</u>	<u>\$15,739</u>	<u>\$28,583</u>	<u>\$12,844</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>18,503</u>	<u>18,503</u>	<u>18,503</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$18,503</u></u>	<u><u>\$18,503</u></u>	<u><u>\$18,503</u></u>	<u><u>0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*U.S. Rt. 23 Task Force Grants Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$71,499	\$73,318	\$74,115	\$797
Other	0	98	306	208
<i>Total Revenues</i>	<u>71,499</u>	<u>73,416</u>	<u>74,421</u>	<u>1,005</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	44,270	15,620	15,092	528
Materials and Supplies	3,596	5,516	3,913	1,603
Capital Outlay	966	0	0	0
Other	17,090	53,299	46,752	6,547
Total Public Safety	<u>65,922</u>	<u>74,435</u>	<u>65,757</u>	<u>8,678</u>
<i>Total Expenditures</i>	<u>65,922</u>	<u>74,435</u>	<u>65,757</u>	<u>8,678</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	5,577	(1,019)	8,664	9,683
Fund Balances at Beginning of Year	<u>29,338</u>	<u>29,338</u>	<u>29,338</u>	<u>0</u>
Fund Balances at End of Year	<u>\$34,915</u>	<u>\$28,319</u>	<u>\$38,002</u>	<u>\$9,683</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Richmondale Sewer Grant Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$104,392	\$0	\$0	\$0
Other	0	42,747	42,747	0
<i>Total Revenues</i>	104,392	42,747	42,747	0
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Contractual Services	104,392	0	0	0
Other	0	42,747	42,747	0
Total Public Works	104,392	42,747	42,747	0
<i>Total Expenditures</i>	104,392	42,747	42,747	0
<i>Excess of Revenues Under 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)*  
*Small Cities Block Grant Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$520,813	\$517,689	\$525,568	\$7,879
<i>Total Revenues</i>	<u>520,813</u>	<u>517,689</u>	<u>525,568</u>	<u>7,879</u>
<b>Expenditures</b>				
<i>Current:</i>				
Economic Development and Assistance				
Other	577,452	621,496	621,496	0
Total Economic Development and Assistance	<u>577,452</u>	<u>621,496</u>	<u>621,496</u>	<u>0</u>
<i>Total Expenditures</i>	<u>577,452</u>	<u>621,496</u>	<u>621,496</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(56,639)	(103,807)	(95,928)	7,879
Fund Balances at Beginning of Year	71,493	71,493	71,493	0
Prior Year Encumbrances Appropriated	<u>48,612</u>	<u>48,612</u>	<u>48,612</u>	<u>0</u>
Fund Balances at End of Year	<u>\$63,466</u>	<u>\$16,298</u>	<u>\$24,177</u>	<u>\$7,879</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$31,363	\$97,151	\$64,257	(\$32,894)
Charges for Services	0	0	7,840	7,840
Other	0	0	461	461
<i>Total Revenues</i>	<u>31,363</u>	<u>97,151</u>	<u>72,558</u>	<u>(24,593)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	28,968	88,358	58,601	29,757
Contractual Services	360	5,363	3,360	2,003
Materials and Supplies	249	2,269	1,293	976
Other	1,064	3,888	1,849	2,039
Total Public Safety	<u>30,641</u>	<u>99,878</u>	<u>65,103</u>	<u>34,775</u>
<i>Total Expenditures</i>	<u>30,641</u>	<u>99,878</u>	<u>65,103</u>	<u>34,775</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	722	(2,727)	7,455	10,182
Fund Balances at Beginning of Year	46,248	46,248	46,248	0
Prior Year Encumbrances Appropriated	<u>204</u>	<u>204</u>	<u>204</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$47,174</u></u>	<u><u>\$43,725</u></u>	<u><u>\$53,907</u></u>	<u><u>\$10,182</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Moving Ohio Forward Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$384,000	\$117,938	\$107,938	(\$10,000)
<i>Total Revenues</i>	<u>384,000</u>	<u>117,938</u>	<u>107,938</u>	<u>(10,000)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Community and Economic Development				
Contractual Services	382,795	112,700	112,700	0
Total Community and Economic Development	<u>382,795</u>	<u>112,700</u>	<u>112,700</u>	<u>0</u>
<i>Total Expenditures</i>	<u>382,795</u>	<u>112,700</u>	<u>112,700</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,205</u>	<u>5,238</u>	<u>(4,762)</u>	<u>(10,000)</u>
<b>Other Financing Uses</b>				
Advances Out	(10,000)	(10,000)	0	10,000
<i>Total Other Financing Uses</i>	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>	<u>10,000</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	<u>(8,795)</u>	<u>(4,762)</u>	<u>(4,762)</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>8,795</u>	<u>8,795</u>	<u>8,795</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$4,033</u></u>	<u><u>\$4,033</u></u>	<u><u>\$0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Prison Diversion Subsidy Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$90,000	\$180,000	\$180,000	\$0
Other	0	0	956	956
<i>Total Revenues</i>	90,000	180,000	180,956	956
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	92,604	134,637	134,637	0
Contractual Services	6,400	19,200	19,200	0
Materials and Supplies	5,698	7,931	7,931	0
Capital Outlay	1,230	1,688	1,688	0
Other	6,256	27,598	27,598	0
<i>Total Public Safety</i>	112,188	191,054	191,054	0
<i>Total Expenditures</i>	112,188	191,054	191,054	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,188)	(11,054)	(10,098)	956
Fund Balances at Beginning of Year	22,259	22,259	22,259	0
Fund Balances at End of Year	\$71	\$11,205	\$12,161	\$956



**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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<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>1,795</u>	<u>1,795</u>	<u>1,795</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,795</u></u>	<u><u>\$1,795</u></u>	<u><u>\$1,795</u></u>	<u><u>\$0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Sheriff's OCJS Grants Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$132,445	\$248,688	\$248,664	(\$24)
Other	257	111	499	388
<i>Total Revenues</i>	132,702	248,799	249,163	364
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	68,273	86,185	57,863	28,322
Capital Outlay	28,123	36,548	36,356	192
Other	28,178	116,378	88,365	28,013
Total Public Safety	124,574	239,111	182,584	56,527
<i>Total Expenditures</i>	124,574	239,111	182,584	56,527
<i>Excess of Revenues Over Expenditures</i>	8,128	9,688	66,579	56,891
<b>Other Financing Uses</b>				
Advances Out	(15,000)	(15,000)	(15,000)	0
<i>Total Other Financing Uses</i>	(15,000)	(15,000)	(15,000)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(6,872)	(5,312)	51,579	56,891
Fund Balances at Beginning of Year	6,872	6,872	6,872	0
Fund Balances at End of Year	\$0	\$1,560	\$58,451	\$56,891

**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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$126,868	\$247,748	\$247,748	\$0
<i>Total Revenues</i>	<u>126,868</u>	<u>247,748</u>	<u>247,748</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Personal Services	14,936	18,313	18,313	0
Contractual Services	108,458	188,811	188,811	0
Materials and Supplies	6,143	38,296	38,296	0
Capital Outlay	4,170	11,621	11,621	0
Other	11,003	10,114	10,114	0
Total General Government - Judicial	<u>144,710</u>	<u>267,155</u>	<u>267,155</u>	<u>0</u>
<i>Total Expenditures</i>	<u>144,710</u>	<u>267,155</u>	<u>267,155</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(17,842)	(19,407)	(19,407)	0
Fund Balances at Beginning of Year	104,917	104,197	104,197	0
Prior Year Encumbrances Appropriated	<u>27,918</u>	<u>27,918</u>	<u>27,918</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$114,993</u></u>	<u><u>\$112,708</u></u>	<u><u>\$112,708</u></u>	<u><u>\$0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Juvenile Court IV-E Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$212,000	\$212,000	\$370,549	\$158,549
<i>Total Revenues</i>	<u>212,000</u>	<u>212,000</u>	<u>370,549</u>	<u>158,549</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government				
Judicial				
Contractual Services	8,011	8,011	8,006	5
Capital Outlay	0	127,213	66,887	60,326
Other	121,108	339,116	253,775	85,341
Total Judicial	<u>129,119</u>	<u>474,340</u>	<u>328,668</u>	<u>145,672</u>
<i>Total Expenditures</i>	<u>129,119</u>	<u>474,340</u>	<u>328,668</u>	<u>145,672</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	82,881	(262,340)	41,881	304,221
Fund Balances at Beginning of Year	729,165	729,165	729,165	0
Prior Year Encumbrances Appropriated	<u>13,994</u>	<u>13,994</u>	<u>13,994</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$826,040</u></u>	<u><u>\$480,819</u></u>	<u><u>\$785,040</u></u>	<u><u>\$304,221</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$157,003	\$76,481	\$76,481	\$0
Other	0	0	6,393	6,393
<i>Total Revenues</i>	<u>157,003</u>	<u>76,481</u>	<u>82,874</u>	<u>6,393</u>
<b>Expenditures</b>				
<i>Current:</i>				
Economic Development and Assistance				
Contractual Services	178,288	129,481	129,481	0
Total Economic Development and Assistance	<u>178,288</u>	<u>129,481</u>	<u>129,481</u>	<u>0</u>
<i>Total Expenditures</i>	<u>178,288</u>	<u>129,481</u>	<u>129,481</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,285)	(53,000)	(46,607)	6,393
Fund Balances at Beginning of Year	<u>72,198</u>	<u>72,198</u>	<u>72,198</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$50,913</u></u>	<u><u>\$19,198</u></u>	<u><u>\$25,591</u></u>	<u><u>\$6,393</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*VOCA/SVAA Grant Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$58,279	\$67,717	\$70,404	\$2,687
Other	0	495	495	0
<i>Total Revenues</i>	<u>58,279</u>	<u>68,212</u>	<u>70,899</u>	<u>2,687</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Personal Services	60,504	77,269	77,269	0
Contractual Services	251	654	654	0
Materials and Supplies	1,864	1,811	1,811	0
Capital Outlay	0	3,242	3,242	0
Other	3,985	5,233	5,193	40
Total Judicial	<u>66,604</u>	<u>88,209</u>	<u>88,169</u>	<u>40</u>
<i>Total Expenditures</i>	<u>66,604</u>	<u>88,209</u>	<u>88,169</u>	<u>40</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,325)</u>	<u>(19,997)</u>	<u>(17,270)</u>	<u>2,727</u>
<b>Other Financing Sources</b>				
Transfers In	0	19,544	19,544	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>19,544</u>	<u>19,544</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(8,325)</u>	<u>(453)</u>	<u>2,274</u>	<u>2,727</u>
Fund Balances at Beginning of Year	8,032	8,032	8,032	0
Prior Year Encumbrances Appropriated	<u>310</u>	<u>310</u>	<u>310</u>	<u>0</u>
Fund Balances at End of Year	<u>\$17</u>	<u>\$7,889</u>	<u>\$10,616</u>	<u>\$2,727</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Special Assessments	\$31,082	\$31,082	\$12,842	(\$18,240)
<i>Total Revenues</i>	<u>31,082</u>	<u>31,082</u>	<u>12,842</u>	<u>(18,240)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Other	0	8,535	8,535	0
Total Public Works	0	8,535	8,535	0
<i>Total Expenditures</i>	<u>0</u>	<u>8,535</u>	<u>8,535</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	31,082	22,547	4,307	(18,240)
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	859	859
Advances Out	0	(250)	(250)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(250)</u>	<u>609</u>	<u>859</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	31,082	22,297	4,916	(17,381)
Fund Balances at Beginning of Year	71,556	71,556	71,556	0
Fund Balances at End of Year	<u>\$102,638</u>	<u>\$93,853</u>	<u>\$76,472</u>	<u>(\$17,381)</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$18,691	\$18,691	\$0
Other	0	0	151	151
<i>Total Revenues</i>	0	18,691	18,842	151
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	45	22,233	20,328	1,905
Capital Outlay	1,249	599	0	599
Other	3,794	7,179	2,930	4,249
Total Public Safety	5,088	30,011	23,258	6,753
<i>Total Expenditures</i>	5,088	30,011	23,258	6,753
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,088)	(11,320)	(4,416)	6,904
<b>Other Financing Sources</b>				
Transfers In	0	6,232	6,232	0
<i>Total Other Financing Sources</i>	0	6,232	6,232	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(5,088)	(5,088)	1,816	6,904
Fund Balances at Beginning of Year	5,794	5,794	5,794	0
Fund Balances at End of Year	\$706	\$706	\$7,610	\$6,904



**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Sheriff's Jail Diversion Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$215,318	\$215,318	\$0
Charges for Services	0	0	385	385
<i>Total Revenues</i>	0	215,318	215,703	385
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	9,387	50,241	50,241	0
Contractual Services	1,184	58,135	57,678	457
Materials and Supplies	3,159	13,450	13,450	0
Capital Outlay	1,009	29,986	29,986	0
Other	199	33,263	31,370	1,893
Total Public Safety	14,938	185,075	182,725	2,350
<i>Total Expenditures</i>	14,938	185,075	182,725	2,350
<i>Excess of Revenues Over (Under) Expenditures</i>	(14,938)	30,243	32,978	2,735
Fund Balances at Beginning of Year	9,387	9,387	9,387	0
Prior Year Encumbrances Appropriated	5,551	5,551	5,551	0
Fund Balances at End of Year	\$0	\$45,181	\$47,916	\$2,735

**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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$67,500	\$67,500	\$62,256	(\$5,244)
Other	0	0	873	873
<i>Total Revenues</i>	<u>67,500</u>	<u>67,500</u>	<u>63,129</u>	<u>(4,371)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	25,000	25,000	12,025	12,975
Total General Government - Judicial	25,000	25,000	12,025	12,975
<i>Total Expenditures</i>	<u>25,000</u>	<u>25,000</u>	<u>12,025</u>	<u>12,975</u>
<i>Excess of Revenues Over Expenditures</i>	<u>42,500</u>	<u>42,500</u>	<u>51,104</u>	<u>8,604</u>
<b>Other Financing Uses</b>				
Transfers Out	(10,000)	(10,000)	0	10,000
<i>Total Other Financing Uses</i>	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>	<u>10,000</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	32,500	32,500	51,104	18,604
Fund Balances at Beginning of Year	200,408	200,408	200,408	0
Fund Balances at End of Year	<u>\$232,908</u>	<u>\$232,908</u>	<u>\$251,512</u>	<u>\$18,604</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$5,019	\$2,727	\$2,727	\$0
<i>Total Revenues</i>	<u>5,019</u>	<u>2,727</u>	<u>2,727</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Other	5,019	2,727	2,727	0
Total Legislative and Executive	5,019	2,727	2,727	0
<i>Total Expenditures</i>	<u>5,019</u>	<u>2,727</u>	<u>2,727</u>	<u>0</u>
<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	<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)*  
*Rehabilitation Center Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$5,968	\$5,968	\$5,968	\$0
<i>Total Revenues</i>	<u>5,968</u>	<u>5,968</u>	<u>5,968</u>	<u>0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	5,968	5,968	5,968	0
<b>Other Financing Uses</b>				
Transfers Out	(5,968)	(5,968)	(5,968)	0
<i>Total Other Financing Uses</i>	<u>(5,968)</u>	<u>(5,968)</u>	<u>(5,968)</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)  
Regional Multi-Purpose Facility Fund  
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$31,778	\$31,700	\$31,700	\$0
<i>Total Revenues</i>	<u>31,778</u>	<u>31,700</u>	<u>31,700</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Contractual Services	31,778	31,700	31,700	0
Total Public Works	<u>31,778</u>	<u>31,700</u>	<u>31,700</u>	<u>0</u>
<i>Total Expenditures</i>	<u>31,778</u>	<u>31,700</u>	<u>31,700</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)*  
*Sheriff Concealed Weapon Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$108,000	\$108,000	\$139,203	\$31,203
<i>Total Revenues</i>	<u>108,000</u>	<u>108,000</u>	<u>139,203</u>	<u>31,203</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Materials and Supplies	1,032	1,032	1,031	1
Other	134,533	134,533	133,096	1,437
Total Public Safety	<u>135,565</u>	<u>135,565</u>	<u>134,127</u>	<u>1,438</u>
<i>Total Expenditures</i>	<u>135,565</u>	<u>135,565</u>	<u>134,127</u>	<u>1,438</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,565)	(27,565)	5,076	32,641
Fund Balances at Beginning of Year	73,713	73,713	73,713	0
Prior Year Encumbrances Appropriated	<u>17,565</u>	<u>17,565</u>	<u>17,565</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$63,713</u></u>	<u><u>\$63,713</u></u>	<u><u>\$96,354</u></u>	<u><u>\$32,641</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Drug Task Force Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	17,013	17,013	0	17,013
Other	<u>13,793</u>	<u>13,793</u>	<u>0</u>	<u>13,793</u>
Total Public Safety	<u>30,806</u>	<u>30,806</u>	<u>0</u>	<u>30,806</u>
<i>Total Expenditures</i>	<u>30,806</u>	<u>30,806</u>	<u>0</u>	<u>30,806</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,806)	(30,806)	0	30,806
Fund Balances at Beginning of Year	<u>30,806</u>	<u>30,806</u>	<u>30,806</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$30,806</u></u>	<u><u>\$30,806</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$0	\$0	\$88,447	\$88,447
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>88,447</u>	<u>88,447</u>
<b>Expenditures</b>				
<i>Debt Service:</i>				
Principal Retirement	676,780	680,000	680,000	0
Interest and Fiscal Charges	325,962	323,242	321,960	1,282
Total Debt Service	<u>1,002,742</u>	<u>1,003,242</u>	<u>1,001,960</u>	<u>1,282</u>
<i>Total Expenditures</i>	<u>1,002,742</u>	<u>1,003,242</u>	<u>1,001,960</u>	<u>1,282</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,002,742)</u>	<u>(1,003,242)</u>	<u>(913,513)</u>	<u>89,729</u>
<b>Other Financing Sources</b>				
Transfers In	1,002,742	1,002,742	1,001,459	(1,283)
<i>Total Other Financing Sources</i>	<u>1,002,742</u>	<u>1,002,742</u>	<u>1,001,459</u>	<u>(1,283)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	0	(500)	87,946	88,446
Fund Balances at Beginning of Year	<u>200,730</u>	<u>200,730</u>	<u>200,730</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$200,730</u></u>	<u><u>\$200,230</u></u>	<u><u>\$288,676</u></u>	<u><u>\$88,446</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
<i>Capital Outlay:</i>				
Capital Outlay	<u>607,854</u>	<u>607,854</u>	<u>607,854</u>	<u>0</u>
Total Capital Outlay	<u>607,854</u>	<u>607,854</u>	<u>607,854</u>	<u>0</u>
<i>Debt Service:</i>				
Interest and Fiscal Charges	<u>5,750</u>	<u>5,750</u>	<u>5,750</u>	<u>0</u>
Total Debt Service	<u>5,750</u>	<u>5,750</u>	<u>5,750</u>	<u>0</u>
<i>Total Expenditures</i>	<u>613,604</u>	<u>613,604</u>	<u>613,604</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(613,604)</u>	<u>(613,604)</u>	<u>(613,604)</u>	<u>0</u>
<b>Other Financing Sources</b>				
Transfers In	<u>613,604</u>	<u>613,604</u>	<u>613,604</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>613,604</u>	<u>613,604</u>	<u>613,604</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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>\$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)*  
*Airport Construction Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$90,860	\$71,119	\$71,119	\$0
<i>Total Revenues</i>	<u>90,860</u>	<u>71,119</u>	<u>71,119</u>	<u>0</u>
<b>Expenditures</b>				
<i>Capital Outlay:</i>				
Capital Outlay	122,605	123,902	123,902	0
Total Capital Outlay	<u>122,605</u>	<u>123,902</u>	<u>123,902</u>	<u>0</u>
<i>Total Expenditures</i>	<u>122,605</u>	<u>123,902</u>	<u>123,902</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(31,745)	(52,783)	(52,783)	0
<b>Other Financing Sources</b>				
Advances In	0	50,000	50,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(31,745)	(2,783)	(2,783)	0
Fund Balances at Beginning of Year	<u>38,877</u>	<u>38,877</u>	<u>38,877</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$7,132</u></u>	<u><u>\$36,094</u></u>	<u><u>\$36,094</u></u>	<u><u>\$0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Board of Developmental Disabilities Improvements Fund  
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Capital Outlay:</i>				
Capital Outlay	400,000	400,000	95,000	305,000
Total Capital Outlay	400,000	400,000	95,000	305,000
<i>Total Expenditures</i>	400,000	400,000	95,000	305,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(400,000)	(400,000)	(95,000)	305,000
<b>Other Financing Sources</b>				
Transfers In	400,000	440,000	440,000	0
<i>Total Other Financing Sources</i>	400,000	440,000	440,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	40,000	345,000	305,000
Fund Balances at Beginning of Year	461,353	461,353	461,353	0
Fund Balances at End of Year	<u>\$461,353</u>	<u>\$501,353</u>	<u>\$806,353</u>	<u>\$305,000</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, 2013*

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

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Road and Bridge Improvements Fund  
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$140,468	\$2,348,887	\$2,348,887	\$0
<i>Total Revenues</i>	<u>140,468</u>	<u>2,348,887</u>	<u>2,348,887</u>	<u>0</u>
<b>Expenditures</b>				
<i>Capital Outlay:</i>				
Capital Outlay	570,084	2,778,503	2,543,372	235,131
Total Capital Outlay	<u>570,084</u>	<u>2,778,503</u>	<u>2,543,372</u>	<u>235,131</u>
<i>Debt Service:</i>				
Interest and Fiscal Charges	16,250	16,250	16,250	0
Total Debt Service	<u>16,250</u>	<u>16,250</u>	<u>16,250</u>	<u>0</u>
<i>Total Expenditures</i>	<u>586,334</u>	<u>2,794,753</u>	<u>2,559,622</u>	<u>235,131</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(445,866)</u>	<u>(445,866)</u>	<u>(210,735)</u>	<u>235,131</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	74,250	74,250	74,250	0
Advances Out	(58,000)	(58,000)	(58,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>16,250</u>	<u>16,250</u>	<u>16,250</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(429,616)</u>	<u>(429,616)</u>	<u>(194,485)</u>	<u>235,131</u>
Fund Balances at Beginning of Year	365,643	365,643	365,643	0
Prior Year Encumbrances Appropriated	<u>63,973</u>	<u>63,973</u>	<u>63,973</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$235,131</u></u>	<u><u>\$235,131</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*Ross County Service Center Fund*  
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>24,018</u>	<u>24,018</u>	<u>24,018</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$24,018</u></u>	<u><u>\$24,018</u></u>	<u><u>\$24,018</u></u>	<u><u>\$0</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
<i>Debt Service:</i>				
Principal Retirement	110,830	110,830	110,830	0
Interest and Fiscal Charges	9,428	9,428	9,428	0
Total Debt Service	<u>120,258</u>	<u>120,258</u>	<u>120,258</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(120,258)</u>	<u>(120,258)</u>	<u>(120,258)</u>	<u>0</u>
<b>Other Financing Sources</b>				
Transfers In	<u>120,258</u>	<u>120,258</u>	<u>120,258</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>120,258</u>	<u>120,258</u>	<u>120,258</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under 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)*  
*Correctional and Law Enforcement Fund*  
*For the Year Ended December 31, 2013*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$514,365	\$622,615	\$602,776	(\$19,839)
Other	45,000	56,482	94,934	38,452
<i>Total Revenues</i>	<u>559,365</u>	<u>679,097</u>	<u>697,710</u>	<u>18,613</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	5,454,623	5,623,870	5,271,389	352,481
Materials and Supplies	646,888	647,408	592,963	54,445
Contractual Services	401,919	372,553	321,389	51,164
Capital Outlay	140,706	182,721	180,996	1,725
Other	1,123,575	1,140,340	1,035,967	104,373
Total Public Safety	<u>7,767,711</u>	<u>7,966,892</u>	<u>7,402,704</u>	<u>564,188</u>
<i>Total Expenditures</i>	<u>7,767,711</u>	<u>7,966,892</u>	<u>7,402,704</u>	<u>564,188</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,208,346)</u>	<u>(7,287,795)</u>	<u>(6,704,994)</u>	<u>582,801</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	20,403	20,403	20,403	0
Transfers In	6,430,154	6,430,154	6,400,000	(30,154)
Transfers Out	(28,000)	(34,232)	(6,232)	28,000
<i>Total Other Financing Sources (Uses)</i>	<u>6,422,557</u>	<u>6,416,325</u>	<u>6,414,171</u>	<u>(2,154)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(785,789)</u>	<u>(871,470)</u>	<u>(290,823)</u>	<u>580,647</u>
Fund Balances at Beginning of Year	479,723	479,723	479,723	0
Prior Year Encumbrances Appropriated	<u>260,745</u>	<u>260,745</u>	<u>260,745</u>	<u>0</u>
Fund Balances at End of Year	<u>(\$45,321)</u>	<u>(\$131,002)</u>	<u>\$449,645</u>	<u>\$580,647</u>



**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Certificate of Title Administration Fund  
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$450,000	\$450,000	\$459,834	\$9,834
Other	0	0	1,744	1,744
<i>Total Revenues</i>	<u>450,000</u>	<u>450,000</u>	<u>461,578</u>	<u>11,578</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	369,286	357,286	319,034	38,252
Contractual Services	750	750	592	158
Materials and Supplies	13,000	13,000	5,602	7,398
Capital Outlay	3,000	3,000	822	2,178
Other	4,700	16,700	14,455	2,245
Total Legislative and Executive	<u>390,736</u>	<u>390,736</u>	<u>340,505</u>	<u>50,231</u>
<i>Total Expenditures</i>	<u>390,736</u>	<u>390,736</u>	<u>340,505</u>	<u>50,231</u>
<i>Excess of Revenues Over Expenditures</i>	<u>59,264</u>	<u>59,264</u>	<u>121,073</u>	<u>61,809</u>
<b>Other Financing Uses</b>				
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 Expenditures and Other Financing Uses</i>	9,264	9,264	71,073	61,809
Fund Balances at Beginning of Year	<u>126,827</u>	<u>126,827</u>	<u>126,827</u>	<u>0</u>
Fund Balances at End of Year	<u>\$136,091</u>	<u>\$136,091</u>	<u>\$197,900</u>	<u>\$61,809</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Contractual Services	<u>15,000</u>	<u>47,180</u>	<u>24,412</u>	<u>22,768</u>
Total Legislative and Executive	<u>15,000</u>	<u>47,180</u>	<u>24,412</u>	<u>22,768</u>
<i>Total Expenditures</i>	<u>15,000</u>	<u>47,180</u>	<u>24,412</u>	<u>22,768</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(15,000)</u>	<u>(47,180)</u>	<u>(24,412)</u>	<u>22,768</u>
<b>Other Financing Sources</b>				
Transfers In	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>0</u>	<u>(32,180)</u>	<u>(9,412)</u>	<u>22,768</u>
Fund Balances at Beginning of Year	<u>32,180</u>	<u>32,180</u>	<u>32,180</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$32,180</u></u>	<u><u>\$0</u></u>	<u><u>\$22,768</u></u>	<u><u>\$22,768</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 activity from the County's health benefit program and workers' compensation retrospective rating program. 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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$51,000	\$51,000	\$53,017	\$2,017
Other Revenues	4,000	4,000	3,602	(398)
<i>Total Revenues</i>	<u>55,000</u>	<u>55,000</u>	<u>56,619</u>	<u>1,619</u>
<b>Expenses</b>				
Contractual Services	37,530	32,130	30,874	1,256
Capital Outlay	3,000	3,000	0	3,000
Other Expenses	3,023	8,523	6,418	2,105
<i>Total Expenses</i>	<u>43,553</u>	<u>43,653</u>	<u>37,292</u>	<u>6,361</u>
<i>Excess of Revenues Over Expenses</i>	11,447	11,347	19,327	7,980
Fund Equity at Beginning of Year	114,694	114,694	114,694	0
Prior Year Encumbrances Appropriated	5,553	5,553	5,553	0
Fund Equity at End of Year	<u>\$131,694</u>	<u>\$131,594</u>	<u>\$139,574</u>	<u>\$7,980</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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$8,620,000	\$8,620,000	\$7,749,975	(\$870,025)
Other	0	0	24,275	24,275
<i>Total Revenues</i>	<u>8,620,000</u>	<u>8,620,000</u>	<u>7,774,250</u>	<u>(845,750)</u>
<b>Expenses</b>				
Contractual Services	8,242,750	8,250,150	7,436,898	813,252
Claims	125,000	125,000	123,262	1,738
Refunds	6,000	13,000	9,426	3,574
<i>Total Expenses</i>	<u>8,373,750</u>	<u>8,388,150</u>	<u>7,569,586</u>	<u>818,564</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>246,250</u>	<u>231,850</u>	<u>204,664</u>	<u>(27,186)</u>
<b>Other Financing Sources</b>				
Interest	5,750	5,750	2,473	(3,277)
<i>Total Other Financing Sources</i>	<u>5,750</u>	<u>5,750</u>	<u>2,473</u>	<u>(3,277)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses</i>	252,000	237,600	207,137	(30,463)
Fund Equity at Beginning of Year	<u>1,439,112</u>	<u>1,439,112</u>	<u>1,439,112</u>	<u>0</u>
Fund Equity at End of Year	<u>\$1,691,112</u>	<u>\$1,676,712</u>	<u>\$1,646,249</u>	<u>(\$30,463)</u>

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**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 miscellaneous income sources and interest earnings from trusts to be used primarily for college tuition and other expenses related to children served by the South Central Ohio Job and Family Services, Children's Division.

Juvenile Delinquency Prevention Trust

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

Mary Keiser Trust

To account for the remaining balance of a donation used for expenses related to children served by the South Central Ohio Job and Family Services, Children's Division.

**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.

South Central Ohio Job & Family Services

To account for various Federal and State grants, as well as County mandated shares that are used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services. The SCOJFS is a joint venture between Ross, Hocking and Vinton Counties to provide these services, for which the Ross County Auditor acts as the fiscal agent.

Ross County Health District Agency

To account for a County wide 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.

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.

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

Soil and Water Conservation Agency

To account for the funds 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 real estate, personal property, manufactured home and various other types of local tax collections, including homestead, rollback and personal property tax exemptions. These taxes 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 State of Ohio, foreign counties, escrow, depository, and revenues from other counties to be distributed periodically to various political subdivisions in the County.

Alimony and Child Support Agency

To account for monies received from alimony and child support collections and monies distributed to court-designated recipients.

Jail Inmate Agency

To account for monies held by the Ross County Sheriff's department for jail inmates. The money is distributed on behalf of the jail inmates to the commissary for purchases of merchandise or to jail inmates upon release.

County Sheriff Agency

To account for the activities of the Ross 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



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

Family and Child First Agency

To account for federal and state monies received from 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 monies received from delinquent sewer collections on behalf of Pleasant Valley Sewer District.

**Ross County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*December 31, 2013*

	Children Services Trust	Juvenile Delinquency Prevention Trust	Mary Keiser Trust	Total Private Purpose Trust Funds
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$6,043	\$0	\$6,043
<i>Total Assets</i>	<u>0</u>	<u>6,043</u>	<u>0</u>	<u>6,043</u>
<b>Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Position</b>				
Held in Trust for Other Individuals and Organizations	<u>0</u>	<u>6,043</u>	<u>0</u>	<u>6,043</u>
<i>Total Net Position</i>	<u><u>\$0</u></u>	<u><u>\$6,043</u></u>	<u><u>\$0</u></u>	<u><u>\$6,043</u></u>

**Ross County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2013*

	Children Services Trust	Juvenile Delinquency Prevention Trust	Mary Keiser Trust	Total Private Purpose Trust Funds
<b>Additions</b>	\$0	\$0	\$0	\$0
<b>Deductions</b>				
Human Services	199,334	0	106,029	305,363
<i>Total Deductions</i>	199,334	0	106,029	305,363
<i>Change in Net Position</i>	(199,334)	0	(106,029)	(305,363)
<i>Net Position at Beginning of Year</i>	199,334	6,043	106,029	311,406
<i>Net Position at End of Year</i>	\$0	\$6,043	\$0	\$6,043

**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, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Other	<u>15,850</u>	<u>17,617</u>	<u>17,617</u>	<u>0</u>
Total Human Services	<u>15,850</u>	<u>17,617</u>	<u>17,617</u>	<u>0</u>
<i>Total Expenditures</i>	<u>15,850</u>	<u>17,617</u>	<u>17,617</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(15,850)</u>	<u>(17,617)</u>	<u>(17,617)</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>17,617</u>	<u>17,617</u>	<u>17,617</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,767</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)  
Juvenile Delinquency Prevention Trust Fund  
For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<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>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)*  
*Mary Keiser Trust Fund*  
*For the Year Ended December 31, 2013*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Human Services				
Other	<u>0</u>	<u>16,306</u>	<u>16,306</u>	<u>0</u>
Total Human Services	<u>0</u>	<u>16,306</u>	<u>16,306</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>16,306</u>	<u>16,306</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>0</u>	<u>(16,306)</u>	<u>(16,306)</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>16,306</u>	<u>16,306</u>	<u>16,306</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$16,306</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2013*

	1/1/2013 Balance	2013 Additions	2013 Reductions	12/31/2013 Balance
<b>S.C.O.R. Juvenile Detention Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$81,183	\$1,515,480	\$1,510,346	\$86,317
<i>Total Assets</i>	<u>\$81,183</u>	<u>\$1,515,480</u>	<u>\$1,510,346</u>	<u>\$86,317</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$81,183	\$1,515,480	\$1,510,346	\$86,317
<i>Total Liabilities</i>	<u>\$81,183</u>	<u>\$1,515,480</u>	<u>\$1,510,346</u>	<u>\$86,317</u>
 <b>South Central Ohio Job &amp; Family Services</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$27,613,160	\$25,157,557	\$2,455,603
Cash and Cash Equivalents in Segregated Accounts	0	275,976	0	275,976
<i>Total Assets</i>	<u>\$0</u>	<u>\$27,889,136</u>	<u>\$25,157,557</u>	<u>\$2,731,579</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$27,889,136	\$25,157,557	\$2,731,579
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$27,889,136</u>	<u>\$25,157,557</u>	<u>\$2,731,579</u>
 <b>Ross County Health District Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$641,109	\$6,234,991	\$6,205,198	\$670,902
<i>Total Assets</i>	<u>\$641,109</u>	<u>\$6,234,991</u>	<u>\$6,205,198</u>	<u>\$670,902</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$641,109	\$6,234,991	\$6,205,198	\$670,902
<i>Total Liabilities</i>	<u>\$641,109</u>	<u>\$6,234,991</u>	<u>\$6,205,198</u>	<u>\$670,902</u>

Continued



**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2013*

	1/1/2013 Balance	2013 Additions	2013 Reductions	12/31/2013 Balance
<b>Convention Facilities Authority Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$21,438	\$103,953	\$82,515	\$42,876
<i>Total Assets</i>	<u>\$21,438</u>	<u>\$103,953</u>	<u>\$82,515</u>	<u>\$42,876</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$21,438	\$103,953	\$82,515	\$42,876
<i>Total Liabilities</i>	<u>\$21,438</u>	<u>\$103,953</u>	<u>\$82,515</u>	<u>\$42,876</u>
 <b>Paint Valley ADAMH Board</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$4,169,469	\$8,505,769	\$8,240,339	\$4,434,899
<i>Total Assets</i>	<u>\$4,169,469</u>	<u>\$8,505,769</u>	<u>\$8,240,339</u>	<u>\$4,434,899</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$4,169,469	\$8,505,769	\$8,240,339	\$4,434,899
<i>Total Liabilities</i>	<u>\$4,169,469</u>	<u>\$8,505,769</u>	<u>\$8,240,339</u>	<u>\$4,434,899</u>
 <b>Soil &amp; Water Conservation Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$62,911	\$435,648	\$405,053	\$93,506
<i>Total Assets</i>	<u>\$62,911</u>	<u>\$435,648</u>	<u>\$405,053</u>	<u>\$93,506</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$62,911	\$435,648	\$405,053	\$93,506
<i>Total Liabilities</i>	<u>\$62,911</u>	<u>\$435,648</u>	<u>\$405,053</u>	<u>\$93,506</u>

Continued

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2013*

	1/1/2013 Balance	2013 Additions	2013 Reductions	12/31/2013 Balance
<b>Joint Solid Waste Management Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$305,309	\$541,417	\$372,585	\$474,141
<i>Total Assets</i>	<u>\$305,309</u>	<u>\$541,417</u>	<u>\$372,585</u>	<u>\$474,141</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$305,309	\$541,417	\$372,585	\$474,141
<i>Total Liabilities</i>	<u>\$305,309</u>	<u>\$541,417</u>	<u>\$372,585</u>	<u>\$474,141</u>
 <b>Park District Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$77,662	\$300,985	\$272,902	\$105,745
<i>Total Assets</i>	<u>\$77,662</u>	<u>\$300,985</u>	<u>\$272,902</u>	<u>\$105,745</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$77,662	\$300,985	\$272,902	\$105,745
<i>Total Liabilities</i>	<u>\$77,662</u>	<u>\$300,985</u>	<u>\$272,902</u>	<u>\$105,745</u>
 <b>Agency Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,885,693	\$63,968,658	\$63,663,403	\$3,190,948
Intergovernmental Receivable	2,195,772	2,235,894	2,195,772	2,235,894
Property Taxes Receivable	39,887,852	44,167,105	39,887,852	44,167,105
<i>Total Assets</i>	<u>\$44,969,317</u>	<u>\$110,371,657</u>	<u>\$105,747,027</u>	<u>\$49,593,947</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$44,969,317	\$110,371,657	\$105,747,027	\$49,593,947
<i>Total Liabilities</i>	<u>\$44,969,317</u>	<u>\$110,371,657</u>	<u>\$105,747,027</u>	<u>\$49,593,947</u>

Continued

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2013*

	1/1/2013 Balance	2013 Additions	2013 Reductions	12/31/2013 Balance
<b>Indigent Defense Recoupment Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,203	\$29,930	\$30,011	\$2,122
<i>Total Assets</i>	<u>\$2,203</u>	<u>\$29,930</u>	<u>\$30,011</u>	<u>\$2,122</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$2,203	\$29,930	\$30,011	\$2,122
<i>Total Liabilities</i>	<u>\$2,203</u>	<u>\$29,930</u>	<u>\$30,011</u>	<u>\$2,122</u>
 <b>Miscellaneous Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$1,611,861	\$631,799	\$2,163,833	\$79,827
<i>Total Assets</i>	<u>\$1,611,861</u>	<u>\$631,799</u>	<u>\$2,163,833</u>	<u>\$79,827</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$1,611,861	\$631,799	\$2,163,833	\$79,827
<i>Total Liabilities</i>	<u>\$1,611,861</u>	<u>\$631,799</u>	<u>\$2,163,833</u>	<u>\$79,827</u>
 <b>Alimony &amp; Child Support Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$6,089	\$0	\$6,089	\$0
<i>Total Assets</i>	<u>\$6,089</u>	<u>\$0</u>	<u>\$6,089</u>	<u>\$0</u>
<b>Liabilities</b>				
Undistributed Monies	\$6,089	\$0	\$6,089	\$0
<i>Total Liabilities</i>	<u>\$6,089</u>	<u>\$0</u>	<u>\$6,089</u>	<u>\$0</u>

Continued

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2013*

	1/1/2013 Balance	2013 Additions	2013 Reductions	12/31/2013 Balance
<b><i>Jail Inmate Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$90,788	\$201,755	\$215,153	\$77,390
<i>Total Assets</i>	<u>\$90,788</u>	<u>\$201,755</u>	<u>\$215,153</u>	<u>\$77,390</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$90,788	\$201,755	\$215,153	\$77,390
<i>Total Liabilities</i>	<u>\$90,788</u>	<u>\$201,755</u>	<u>\$215,153</u>	<u>\$77,390</u>
<b><i>County Sheriff Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$199,387	\$1,300,811	\$1,229,510	\$270,688
<i>Total Assets</i>	<u>\$199,387</u>	<u>\$1,300,811</u>	<u>\$1,229,510</u>	<u>\$270,688</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$199,387	\$1,300,811	\$1,229,510	\$270,688
<i>Total Liabilities</i>	<u>\$199,387</u>	<u>\$1,300,811</u>	<u>\$1,229,510</u>	<u>\$270,688</u>
<b><i>County Court Agency</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$751,659	\$9,522,524	\$9,618,467	\$655,716
<i>Total Assets</i>	<u>\$751,659</u>	<u>\$9,522,524</u>	<u>\$9,618,467</u>	<u>\$655,716</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$121,849	\$8,313,071	\$8,414,400	\$20,520
Undistributed Monies	570,286	1,052,651	1,045,512	577,425
Deposits Held and Due to Others	59,524	156,802	158,555	57,771
<i>Total Liabilities</i>	<u>\$751,659</u>	<u>\$9,522,524</u>	<u>\$9,618,467</u>	<u>\$655,716</u>

Continued

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2013*

	1/1/2013 Balance	2013 Additions	2013 Reductions	12/31/2013 Balance
<b><i>Family and Child First Agency</i></b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$76,178	\$0	\$76,178	\$0
<i>Total Assets</i>	<u>\$76,178</u>	<u>\$0</u>	<u>\$76,178</u>	<u>\$0</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$76,178	\$0	\$76,178	\$0
<i>Total Liabilities</i>	<u>\$76,178</u>	<u>\$0</u>	<u>\$76,178</u>	<u>\$0</u>
<b><i>Emergency Planning Agency</i></b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$27,319	\$0	\$8,771	\$18,548
<i>Total Assets</i>	<u>\$27,319</u>	<u>\$0</u>	<u>\$8,771</u>	<u>\$18,548</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$27,319	\$0	\$8,771	\$18,548
<i>Total Liabilities</i>	<u>\$27,319</u>	<u>\$0</u>	<u>\$8,771</u>	<u>\$18,548</u>
<b><i>County Assessments Agency</i></b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$400,824	\$400,824	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$400,824</u>	<u>\$400,824</u>	<u>\$0</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$400,824	\$400,824	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$400,824</u>	<u>\$400,824</u>	<u>\$0</u>

Continued

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2013*

	1/1/2013 Balance	2013 Additions	2013 Reductions	12/31/2013 Balance
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$9,962,335	\$110,282,614	\$108,589,515	\$11,655,434
Cash and Cash Equivalents in Segregated Accounts	1,047,923	11,301,066	11,069,219	1,279,770
Intergovernmental Receivable	2,195,772	2,235,894	2,195,772	2,235,894
Property Taxes Receivable	39,887,852	44,167,105	39,887,852	44,167,105
<i>Total Assets</i>	<u>\$53,093,882</u>	<u>167,986,679</u>	<u>161,742,358</u>	<u>\$59,338,203</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$52,167,808	\$165,274,660	\$159,087,539	\$58,354,929
Undistributed Monies	576,375	1,052,651	1,051,601	577,425
Deposits Held and Due to Others	349,699	1,659,368	1,603,218	405,849
<i>Total Liabilities</i>	<u>\$53,093,882</u>	<u>\$167,986,679</u>	<u>\$161,742,358</u>	<u>\$59,338,203</u>

# *STATISTICAL SECTION*



Adena State Memorial

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

Back of Statistical Section Divider



# 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.

<b><u>Contents</u></b>	<b><u>Tables</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>1-4</b>
<b>Revenue Capacity</b> 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.	<b>5-12</b>
<b>Debt Capacity</b> 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.	<b>13-16</b>
<b>Economic and Demographic Information</b> 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.	<b>17-18</b>
<b>Operating Information</b> 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.	<b>19-20</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**Ross County, Ohio**  
*Net Position by Component*  
*Last Ten Years*  
*(accrual basis of accounting)*

**Table 1**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$29,093,115	\$28,473,512	\$27,509,015	\$28,050,320
Restricted for:				
Capital Projects	91,724	83,540	302,976	80,935
Debt Service	825,854	398,389	378,083	295,873
Other Purposes	5,156,772	8,233,170	7,221,588	9,727,402
Unrestricted	<u>1,325,119</u>	<u>972,953</u>	<u>360,772</u>	<u>(103,241)</u>
Total Governmental Activities Net Position	<u><u>\$36,492,584</u></u>	<u><u>\$38,161,564</u></u>	<u><u>\$35,772,434</u></u>	<u><u>\$38,051,289</u></u>
<b>Business-Type Activities:</b>				
Net Investment in Capital Assets	\$130,862	\$116,415	\$111,415	\$106,415
Unrestricted	<u>48,879</u>	<u>51,418</u>	<u>52,844</u>	<u>51,033</u>
Total Business-type Activities Net Position	<u><u>\$179,741</u></u>	<u><u>\$167,833</u></u>	<u><u>\$164,259</u></u>	<u><u>\$157,448</u></u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$29,223,977	\$28,589,927	\$27,620,430	\$28,156,735
Restricted	6,074,350	8,715,099	7,902,647	10,104,210
Unrestricted	<u>1,373,998</u>	<u>1,024,371</u>	<u>413,616</u>	<u>(52,208)</u>
Total Primary Government Net Position	<u><u>\$36,672,325</u></u>	<u><u>\$38,329,397</u></u>	<u><u>\$35,936,693</u></u>	<u><u>\$38,208,737</u></u>

2008	2009	2010	2011	2012	2013
\$28,280,507	\$29,706,359	\$28,514,024	\$27,758,697	\$27,036,000	\$27,416,476
382,019	235,850	69,886	115,821	636,447	841,437
180,354	115,426	136,193	142,282	164,186	260,060
10,369,937	10,541,715	11,398,071	12,248,297	11,726,397	13,275,165
1,614,387	3,953,743	5,841,309	7,650,779	9,600,853	10,855,815
<u>\$40,827,204</u>	<u>\$44,553,093</u>	<u>\$45,959,483</u>	<u>\$47,915,876</u>	<u>\$49,163,883</u>	<u>\$52,648,953</u>
\$101,415	\$96,415	\$91,415	\$86,415	\$81,415	\$76,415
23,236	50,936	75,203	100,095	126,136	150,387
<u>\$124,651</u>	<u>\$147,351</u>	<u>\$166,618</u>	<u>\$186,510</u>	<u>\$207,551</u>	<u>\$226,802</u>
\$28,381,922	\$29,802,774	\$28,605,439	\$27,845,112	\$27,117,415	\$27,492,891
10,932,310	10,892,991	11,604,150	12,506,400	12,527,030	14,376,662
1,637,623	4,004,679	5,916,512	7,750,874	9,726,989	11,006,202
<u>\$40,951,855</u>	<u>\$44,700,444</u>	<u>\$46,126,101</u>	<u>\$48,102,386</u>	<u>\$49,371,434</u>	<u>\$52,875,755</u>

**Ross County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

**Table 2**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,112,287	\$6,524,373	\$6,679,728	\$6,388,693	\$6,219,012	\$6,038,689	\$7,121,162	\$6,611,573	\$7,344,451	\$8,296,508
Judicial	2,694,520	3,069,427	3,295,833	3,602,469	4,063,096	4,001,088	3,939,912	3,925,370	3,854,386	3,900,241
Public Safety	9,337,424	10,153,820	10,989,133	10,626,470	11,381,124	10,166,766	9,670,250	10,328,105	10,513,655	10,645,397
Public Works	6,472,804	7,190,307	7,755,225	7,102,563	6,143,054	8,100,154	8,232,899	8,647,091	7,494,569	7,470,384
Health	550,156	783,539	691,278	618,517	633,843	506,371	688,518	697,433	665,536	668,488
Human Services	21,578,517	21,081,835	26,473,844	25,885,394	24,751,610	25,364,508	22,501,002	21,379,105	21,951,312	13,555,829
Economic Development and Assistance	816,568	652,563	2,160,618	827,859	884,524	665,792	1,798,263	1,182,144	986,275	1,197,298
Other	1,265,928	0	0	0	0	0	15,975	0	0	0
Issuance Costs	0	0	0	0	0	0	0	0	95,612	0
Interest and Fiscal Charges	519,024	517,629	538,846	737,698	747,836	597,639	522,118	485,486	462,787	393,164
<i>Total Governmental Activities Expenses</i>	<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>	<u>55,441,007</u>	<u>54,490,099</u>	<u>53,256,307</u>	<u>53,368,583</u>	<u>46,127,309</u>
Business-type Activities:										
County Wide Sewer	38,832	55,990	57,806	62,209	88,292	32,514	34,920	33,525	33,686	38,068
<i>Total Business-type Activities Expenses</i>	<u>38,832</u>	<u>55,990</u>	<u>57,806</u>	<u>62,209</u>	<u>88,292</u>	<u>32,514</u>	<u>34,920</u>	<u>33,525</u>	<u>33,686</u>	<u>38,068</u>
<i>Total Primary Government Expenses</i>	<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>	<u>55,473,521</u>	<u>54,525,019</u>	<u>53,289,832</u>	<u>53,402,269</u>	<u>46,165,377</u>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	2,001,085	3,158,924	3,119,295	2,919,583	3,148,672	3,107,033	3,269,614	3,477,977	3,555,761	3,360,874
Judicial	472,265	514,157	540,336	569,196	721,347	582,060	697,951	701,644	689,247	773,390
Public Safety	1,810,719	1,912,641	2,381,964	2,085,711	2,282,713	2,536,455	2,550,286	1,295,517	1,259,429	1,282,591
Public Works	49,405	872,649	851,040	833,107	848,956	1,010,661	832,380	1,188,538	522,657	521,697
Human Services	1,369,638	1,211,938	1,007,552	1,047,785	789,917	834,037	894,889	699,609	638,112	21,228
Other	50,675	0	0	0	0	0	0	0	0	0
Operating Grants and Contributions	19,389,634	20,659,818	25,196,492	25,305,168	24,382,925	25,833,502	22,345,912	21,019,614	19,720,894	13,795,783
Capital Grants and Contributions	669,201	805,799	1,834,988	1,098,434	1,773,849	2,157,455	1,130,012	481,775	2,202,631	2,353,679
<i>Total Governmental Activities Program Revenues</i>	<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>	<u>36,061,203</u>	<u>31,721,044</u>	<u>28,864,674</u>	<u>28,588,731</u>	<u>22,109,242</u>
Business-type Activities:										
Charges for Services										
County Wide Sewer	36,080	51,439	52,961	50,825	53,499	53,554	51,600	48,941	50,493	53,717
<i>Total Business-type Activities Program Revenues</i>	<u>36,080</u>	<u>51,439</u>	<u>52,961</u>	<u>50,825</u>	<u>53,499</u>	<u>53,554</u>	<u>51,600</u>	<u>48,941</u>	<u>50,493</u>	<u>53,717</u>
<i>Total Primary Government Program Revenues</i>	<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>	<u>36,114,757</u>	<u>31,772,644</u>	<u>28,913,615</u>	<u>28,639,224</u>	<u>22,162,959</u>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(23,534,606)	(20,837,567)	(23,652,838)	(21,930,679)	(20,875,720)	(19,379,804)	(22,769,055)	(24,391,633)	(24,779,852)	(24,018,067)
Business-type Activities	(2,752)	(4,551)	(4,845)	(11,384)	(34,793)	21,040	16,680	15,416	16,807	15,649
<i>Total Primary Government Net (Expense)/Revenue</i>	<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>	<u>(\$19,358,764)</u>	<u>(\$22,752,375)</u>	<u>(\$24,376,217)</u>	<u>(\$24,763,045)</u>	<u>(\$24,002,418)</u>

(continued)

**Ross County, Ohio**  
*Changes in Net Position (continued)*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property Taxes Levied for:										
Children Services	\$965,488	\$949,133	\$884,777	\$991,291	\$902,310	\$844,848	\$862,004	\$885,756	\$864,326	\$882,351
Board of Developmental Disabilities	4,075,270	4,842,474	4,821,451	4,750,291	4,603,716	4,310,553	4,533,998	5,704,046	5,575,921	5,688,817
Senior Citizens	289,647	284,740	283,504	301,076	477,140	447,234	456,618	465,688	456,343	465,676
General Operating	1,940,898	1,992,328	1,988,636	1,981,740	2,250,984	3,034,638	3,103,539	3,184,356	3,107,589	3,183,038
Sales Tax for:										
General Operating	10,866,704	10,668,370	11,219,814	11,221,082	11,063,568	11,212,937	12,000,398	12,433,761	13,388,887	13,871,907
Grants and Entitlements not										
Restricted to Specific Programs	1,846,749	1,729,969	1,728,241	1,934,303	1,396,402	1,600,032	1,279,565	2,641,377	1,380,032	2,170,280
Investment Earnings	223,769	605,428	980,435	838,378	624,595	356,226	207,628	176,371	180,512	94,667
Miscellaneous	2,055,975	867,072	652,083	2,191,373	1,118,999	1,299,225	1,443,552	965,929	1,074,249	1,146,401
Transfers	552	1,129	0	0	0	0	0	0	0	0
<b>Total Governmental Activities</b>	<b>22,265,052</b>	<b>21,940,643</b>	<b>22,558,941</b>	<b>24,209,534</b>	<b>22,437,714</b>	<b>23,105,693</b>	<b>23,887,302</b>	<b>26,457,284</b>	<b>26,027,859</b>	<b>27,503,137</b>
Business-type Activities:										
Investment Earnings	552	1,129	0	0	0	0	0	0	0	0
Miscellaneous	881	1,559	1,271	4,573	1,996	1,660	2,587	4,476	4,234	3,602
Transfers	(552)	(1,129)	0	0	0	0	0	0	0	0
<b>Total Business-type Activities</b>	<b>881</b>	<b>1,559</b>	<b>1,271</b>	<b>4,573</b>	<b>1,996</b>	<b>1,660</b>	<b>2,587</b>	<b>4,476</b>	<b>4,234</b>	<b>3,602</b>
<b>Total Primary Government General Revenues and Other Changes in Net Position</b>	<b>22,265,933</b>	<b>21,942,202</b>	<b>22,560,212</b>	<b>24,214,107</b>	<b>22,439,710</b>	<b>23,107,353</b>	<b>23,889,889</b>	<b>26,461,760</b>	<b>26,032,093</b>	<b>27,506,739</b>
<b>Change in Net Position</b>										
Governmental Activities	(1,269,554)	1,103,076	(1,093,897)	2,278,855	1,561,994	3,725,889	1,118,247	2,065,651	1,248,007	3,485,070
Business-type Activities	(1,871)	(2,992)	(3,574)	(6,811)	(32,797)	22,700	19,267	19,892	21,041	19,251
<b>Total Primary Government Change in Net Position</b>	<b>(\$1,271,425)</b>	<b>\$1,100,084</b>	<b>(\$1,097,471)</b>	<b>\$2,272,044</b>	<b>\$1,529,197</b>	<b>\$3,748,589</b>	<b>\$1,137,514</b>	<b>\$2,085,543</b>	<b>\$1,269,048</b>	<b>\$3,504,321</b>

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

**Table 3**

	2004	2005	2006	2007	2008
<b>General Fund</b>					
Nonspendable	\$0	\$0	\$0	\$0	\$0
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
Reserved	1,074,988	607,107	302,243	308,881	299,570
Unreserved	3,017,890	3,098,832	3,510,467	3,340,163	2,687,406
<i>Total General Fund</i>	<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>
<b>All Other Governmental Funds</b>					
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed	0	0	0	0	0
Unassigned	0	0	0	0	0
Reserved	257,501	746,516	723,227	521,341	387,508
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	2,363,620	3,642,028	2,589,123	5,846,115	6,997,107
Debt Service Funds	803,536	396,524	397,428	414,775	167,627
Capital Projects Funds	91,724	83,540	3,722	(2,712,965)	(153,903)
<i>Total All Other Governmental Funds</i>	<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>
<i>Total Governmental Funds</i>	<u><u>\$7,609,259</u></u>	<u><u>\$8,574,547</u></u>	<u><u>\$7,526,210</u></u>	<u><u>\$7,718,310</u></u>	<u><u>\$10,385,315</u></u>

**Note:** The provisions of the Governmental Accounting Standards Board (GASB) Statement No. 54 were adopted in calendar year 2011. The standard replaces the previous reserved and unreserved fund balance categories with the following five fund balance classifications: nonspendable, restricted, committed, assigned, and unassigned fund balance.

2009	2010	2011	2012	2013
\$0	\$1,037,559	\$1,263,648	\$1,364,179	\$1,495,428
0	819,700	280,120	622,288	718,038
0	257,876	639,898	503,566	509,493
0	4,218,757	4,532,169	5,337,549	6,518,509
824,254	0	0	0	0
3,008,666	0	0	0	0
3,832,920	6,333,892	6,715,835	7,827,582	9,241,468
0	556,690	1,379,345	421,914	430,611
0	7,617,474	8,990,716	9,008,661	10,127,754
0	238,485	282,071	686,101	1,113,585
0	(2,049,950)	(1,973,915)	(1,867,714)	(1,965,452)
1,775,272	0	0	0	0
4,704,681	0	0	0	0
166,191	0	0	0	0
(295,526)	0	0	0	0
6,350,618	6,362,699	8,678,217	8,248,962	9,706,498
\$10,183,538	\$12,696,591	\$15,394,052	\$16,076,544	\$18,947,966

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

**Table 4**

	2004	2005	2006	2007	2008
<b>Revenues</b>					
Property Taxes	\$6,970,600	\$8,038,454	\$8,005,613	\$7,930,103	\$8,157,539
Sales Tax	10,866,704	10,668,370	11,219,814	11,221,082	10,999,023
Special Assessments	9,038	11,228	7,312	9,447	11,292
Charges for Services	4,838,496	6,673,395	6,821,908	6,422,796	6,619,538
Licenses and Permits	106,139	205,656	189,264	230,995	290,444
Fines and Forfeitures	145,688	141,027	297,384	221,274	213,128
Intergovernmental	21,538,723	22,714,147	29,148,686	28,400,233	27,179,312
Interest	222,878	597,160	980,435	960,407	624,595
Rent	0	640,353	584,319	570,870	657,203
Other	2,761,368	867,072	673,030	1,046,373	1,133,999
<i>Total Revenues</i>	<u>47,459,634</u>	<u>50,556,862</u>	<u>57,927,765</u>	<u>57,013,580</u>	<u>55,886,073</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	4,499,186	6,159,468	7,006,090	5,704,735	5,936,464
Judicial	2,650,193	3,159,342	3,248,354	3,446,009	4,023,431
Public Safety	9,318,248	9,753,621	10,507,598	10,513,625	10,674,039
Public Works	5,451,664	5,957,655	5,842,494	5,597,375	5,841,753
Health	550,156	648,540	691,278	618,517	633,843
Human Services	21,728,274	21,273,026	26,474,650	25,695,494	24,837,310
Economic Development	816,568	652,563	2,160,618	827,859	884,524
Intergovernmental	0	0	0	0	0
Capital Outlay	1,154,753	982,483	4,089,037	1,489,028	1,667,609
Other	2,218,097	0	0	0	0
Debt Service:					
Principal Retirement	5,939,816	2,857,210	820,444	3,755,733	2,134,385
Interest and Fiscal Charges	482,060	491,216	513,891	647,846	812,184
Issuance Costs	97,373	0	0	0	54,077
Current Funding	0	0	187,500	0	0
<i>Total Expenditures</i>	<u>54,906,388</u>	<u>51,935,124</u>	<u>61,541,954</u>	<u>58,296,221</u>	<u>57,499,619</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(7,446,754)</u>	<u>(1,378,262)</u>	<u>(3,614,189)</u>	<u>(1,282,641)</u>	<u>(1,613,546)</u>
<b>Other Financing Sources (Uses)</b>					
Premium from Debt Issued	10,546	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0	0
Inception of Capital Lease	83,220	77,500	32,505	7,741	40,551
Issuance of Bonds	3,015,000	0	0	0	0
Issuance of Loan	0	158,342	550,847	0	0
Issuance of Notes	2,415,390	1,540,500	3,107,500	1,467,000	1,375,000
Issuance of Current Refunding Bonds	0	0	(1,125,000)	0	5,800,000
Payment to Refunded Bond Escrow Agent	0	0	0	0	(2,935,000)
Transfers In	7,703,027	7,918,850	7,840,300	8,432,584	8,017,212
Transfers Out	(7,701,584)	(7,909,453)	(7,840,300)	(8,432,584)	(8,017,212)
<i>Total Other Financing Sources (Uses)</i>	<u>5,525,599</u>	<u>1,785,739</u>	<u>2,565,852</u>	<u>1,474,741</u>	<u>4,280,551</u>
<i>Net Change in Fund Balances</i>	<u>(\$1,921,155)</u>	<u>\$407,477</u>	<u>(\$1,048,337)</u>	<u>\$192,100</u>	<u>\$2,667,005</u>
Debt Service as a Percentage of Noncapital Expenditures	12.22%	6.74%	2.41%	7.90%	5.58%



2009	2010	2011	2012	2013
\$8,550,453	\$8,914,739	\$10,195,301	\$10,106,372	\$10,226,146
11,254,088	11,951,370	12,341,993	13,392,672	13,867,996
24,435	27,855	14,574	13,988	12,842
6,864,439	7,092,192	6,199,676	5,632,494	4,828,832
244,408	212,664	242,263	182,508	249,391
357,463	291,627	291,241	210,184	239,805
28,446,695	25,554,965	24,558,057	23,396,364	18,244,945
356,226	207,628	176,371	180,512	94,667
579,501	620,782	615,531	626,032	628,910
1,314,225	1,443,552	1,000,929	1,109,249	1,186,401
57,991,933	56,317,374	55,635,936	54,850,375	49,579,935
5,971,306	6,549,502	6,294,816	6,886,048	6,928,866
4,167,469	4,002,009	4,048,423	3,878,653	4,016,221
9,976,256	9,925,837	10,484,799	10,201,240	10,413,612
6,044,073	5,954,977	6,358,502	5,913,033	5,249,193
517,630	688,518	697,433	665,536	668,488
25,928,830	22,841,239	21,737,778	20,737,340	13,180,375
667,760	1,798,542	681,432	985,874	1,196,977
0	15,975	25,446	1,535,080	210,793
2,259,868	1,113,929	1,415,833	2,164,076	3,642,907
0	0	0	0	0
2,101,683	744,604	786,115	817,381	875,545
659,376	519,165	482,629	470,148	396,733
0	0	0	95,612	0
0	0	0	0	0
58,294,251	54,154,297	53,013,206	54,350,021	46,779,710
(302,318)	2,163,077	2,622,730	500,354	2,800,225
0	0	0	185,702	0
0	0	0	0	0
100,541	61,833	74,731	84,353	71,197
0	0	0	4,435,000	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	(4,522,917)	0
7,783,375	7,757,103	2,143,364	2,123,694	2,501,315
(7,783,375)	(7,757,103)	(2,143,364)	(2,123,694)	(2,501,315)
100,541	61,833	74,731	182,138	71,197
(\$201,777)	\$2,224,910	\$2,697,461	\$682,492	\$2,871,422
5.03%	2.46%	2.55%	2.58%	3.01%

**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
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
2009	867,447,410	199,827,220	3,049,356,086	51,880,530	58,955,148
2010	875,972,700	201,812,620	3,079,386,629	54,042,190	61,411,580
2011	899,743,580	198,605,390	3,138,139,914	57,890,740	65,784,932
2012	905,801,890	189,324,060	3,128,931,286	61,574,450	69,970,966
2013	910,403,670	191,728,970	3,148,950,400	62,252,160	70,741,091

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

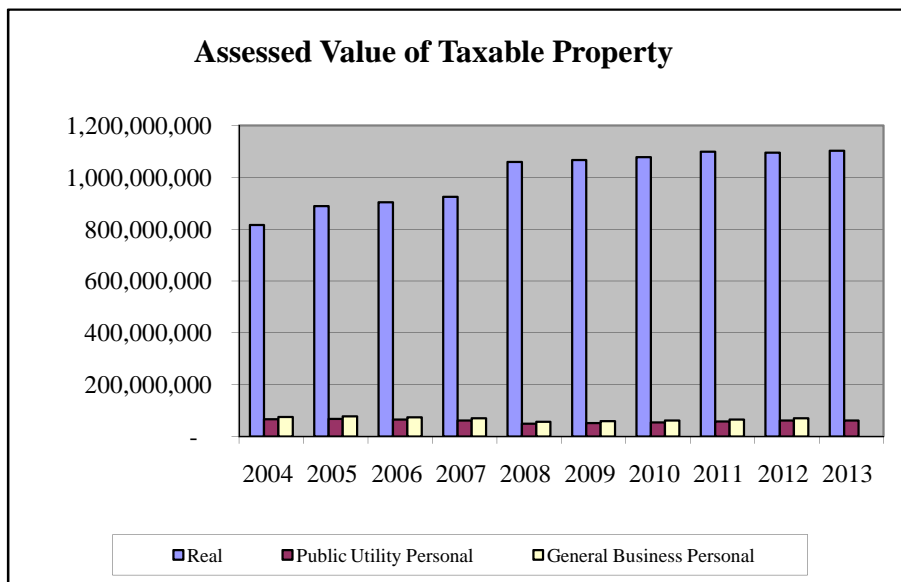
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax was 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. Beginning in 2009, Tangible Personal Property consisted only of Telephone/Telecommunications property. This property was assessed at 12.5 percent for 2009 and 6.25 percent for 2010 and will be assessed at zero for 2011.

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 was eliminated.

(1) Total direct rate is the weighted average of all individual direct rates.

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

Personal Property		Total			Total Direct Rate (1)
General Business		Assessed Value	Estimated Actual Value	Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Total Direct Rate (1)
\$137,975,700	\$599,894,348	\$1,020,873,060	\$3,007,812,850	33.94%	8.80
126,778,170	551,209,435	1,084,133,000	3,169,333,022	34.21%	9.42
90,288,410	481,538,187	1,058,728,110	3,136,273,962	33.76%	9.37
64,703,330	517,626,640	1,051,245,490	3,229,646,631	32.55%	9.31
33,529,260	536,468,160	1,141,838,350	3,617,996,276	31.56%	8.82
7,598,130	60,785,040	1,126,753,290	3,169,096,274	35.55%	9.91
3,667,010	58,672,160	1,135,494,520	3,199,470,369	35.49%	9.90
0	0	1,156,239,710	3,203,924,846	36.09%	11.04
0	0	1,156,700,400	3,198,902,252	36.16%	11.48
0	0	1,164,384,800	3,219,691,491	36.16%	11.95



**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
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
2009	35,278,857	8,773,857	44,052,714	2,478,421,171	568,028,400	3,046,449,571
2010	25,797,886	7,478,400	33,276,286	2,502,779,143	573,299,486	3,076,078,629
2011	25,331,771	6,039,400	31,371,171	2,570,695,943	564,005,800	3,134,701,743
2012	18,691,000	3,727,890	22,418,890	2,588,005,400	537,174,510	3,125,179,910
2013	15,977,860	6,790,940	22,768,800	2,601,153,340	544,252,030	3,145,405,370

(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, 2013*

**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 2013.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Chillicothe City Schools	\$978.32	\$1,291.34
Board of MR/DD	167.62	201.43
Children Services	25.23	33.81
ADAMH Board	30.63	33.40
Health Board	30.63	34.32
County General Fund	94.94	108.50
Senior Citizens	13.53	17.16
City of Chillicothe	98.00	112.00
Pickaway-Ross JVS	81.04	108.68
Scioto Township	17.72	20.93
Chillicothe - Ross Library	30.14	34.32
<b>Total</b>	<b>\$1,567.80</b>	<b>\$1,995.89</b>

**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**

	2004	2005	2006	2007	2008
<b>Unvoted Millage</b>					
Operating	2.00	2.00	2.00	2.00	2.00
<b>Voted Millage - by levy</b>					
2002/2010 MRDD - (1)					
Residential/Agricultural Real	2.99211	2.80185	2.801016	2.795319	2.506875
Commercial/Industrial and Public Utility Real	2.998128	2.90523	2.893299	2.900916	2.649534
Public Utility Personal	3.00	3.00	3.00	3.00	3.00
2004 MRDD - (2)					
Residential/Agricultural Real	0.96859	1.966465	1.965879	1.96188	1.759436
Commercial/Industrial and Public Utility Real	1.248465	2.034929	2.026573	2.031907	1.855828
Public Utility Personal	1.50	2.10	2.10	2.10	2.10
2007 Senior Citizens - 5 years (3)					
Residential/Agricultural Real	0.299324	0.28029	0.280207	0.279637	0.448405
Commercial/Industrial and Public Utility Real	0.30	0.290704	0.28951	0.290272	0.456671
Public Utility Personal	0.30	0.30	0.30	0.30	0.50
2003 Children's Services - 5 years (4)					
Residential/Agricultural Real	0.997747	0.934303	0.934025	0.932126	0.835941
Commercial/Industrial and Public Utility Real	1.00	0.969014	0.965035	0.967575	0.883728
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1992/2011 Health District - 5 years (5)					
Residential/Agricultural Real	0.637691	0.597142	0.596965	0.595751	0.534277
Commercial/Industrial and Public Utility Real	0.828371	0.802704	0.799408	0.801513	0.732057
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1982/2012 ADAMH Operating - 10 years (6)					
Residential/Agricultural Real	0.546019	0.534622	0.512447	0.495543	0.479602
Commercial/Industrial and Public Utility Real	0.631663	0.629721	0.595992	0.594562	0.573011
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
<b>Total voted millage by type of property</b>					
Residential/Agricultural Real	6.441481	7.114672	7.090539	7.060256	6.564536
Commercial/Industrial and Public Utility Real	7.006627	7.632302	7.569817	7.586745	7.150829
Public Utility Personal	7.80	8.40	8.40	8.40	8.60
<b>Total millage by type of property</b>					
Residential/Agricultural Real	8.441481	9.114672	9.090539	9.060256	8.564536
Commercial/Industrial and Public Utility Real	9.006627	9.632302	9.569817	9.586745	9.150829
Public Utility Personal	9.80	10.40	10.40	10.40	10.60
<b>Total direct rate (7)</b>					
	8.80	9.42	9.37	9.31	8.82

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 4, 2010, voters approved to renew and increase the 3.00 mill levy to 3.80 mill.
- (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.
- (5) On November 8, 2011, voters approved to replace the 1.00 mill Health District levy.
- (6) On March 6, 2012, voters approved to replace the 1.00 mill ADAMH levy.
- (7) Total direct rate is the weighted average of all individual direct rates.

**Source:** Ohio Department of Taxation and Ross County Auditor

2009	2010	2011	2012	2013
3.10	3.10	3.10	3.10	3.10
2.509032	2.510232	3.734681	3.735103	3.739572
2.721537	2.727375	3.80	3.80	3.726599
3.00	3.00	3.80	3.80	3.80
1.76095	1.761792	1.73151	1.731706	1.733778
1.906262	1.910353	1.968086	2.068466	2.028513
2.10	2.10	2.10	2.10	2.10
0.448791	0.449006	0.441289	0.441338	0.441866
0.469082	0.470088	0.484295	0.50	0.49
0.50	0.50	0.50	0.50	0.50
0.83666	0.83706	0.822672	0.822765	0.82375
0.907744	0.909692	0.937184	0.984984	0.965959
1.00	1.00	1.00	1.00	1.00
0.534737	0.534993	0.525798	1.00	1.00
0.751951	0.753564	0.776338	1.00	0.980684
1.00	1.00	1.00	1.00	1.00
0.470663	0.46073	0.455654	0.445541	1
0.581543	0.597357	0.595133	0.622538	0.954256
1.00	1.00	1.00	1.00	1.00
6.560833	6.553813	7.711604	8.176453	8.738966
7.338119	7.368429	8.561036	8.975988	9.146353
8.60	8.60	9.40	9.40	9.40
9.660833	9.653813	10.811604	11.276453	11.838966
10.438119	10.468429	11.661036	12.075988	12.246353
11.70	11.70	12.50	12.50	12.50
9.91	9.90	11.04	11.48	11.95

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

**Table 9**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>In County School Districts:</u>										
Adena	37.30	37.00	37.00	37.00	36.50	36.50	36.50	36.50	36.50	36.50
Chillicothe	37.70	44.67	50.67	50.67	50.67	50.67	50.67	51.00	51.00	51.00
Huntington	31.50	31.00	31.00	31.00	30.30	30.30	30.30	30.30	30.30	30.30
Paint Valley	35.50	35.20	35.20	35.20	34.70	34.70	34.70	34.70	34.70	34.70
Southeastern	33.50	33.30	33.30	33.30	32.70	32.70	32.70	32.70	32.70	32.70
Union Scioto	36.40	34.60	34.60	34.60	34.10	34.10	34.10	34.10	34.10	34.10
Zane Trace	33.00	32.60	32.60	32.50	32.00	32.00	32.00	32.00	32.00	32.00
<u>Out of County School Districts:</u>										
Greenfield	26.22	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
Miami Trace	32.60	32.60	36.45	35.95	33.95	36.75	36.75	36.75	34.99	33.59
Waverly	37.12	37.12	36.75	31.75	31.75	31.75	31.75	31.75	31.75	31.80
<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	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Pike County	6.50	6.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
<u>Corporations:</u>										
Adelphi	6.00	7.00	7.00	5.00	5.00	2.00	1.00	1.00	1.00	1.00
Bainbridge	6.00	6.00	6.00	8.90	8.90	8.90	8.90	8.90	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>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Out of County Corporations:</u>										
Greenfield (1)	1.10	1.10	1.10	1.10	1.10	1.10	1.10	0.80	0.80	0.80
<u>Townships:</u>										
Buckskin	3.50	3.50	3.50	3.50	3.50	3.50	2.50	2.50	2.50	2.50
Colerain	8.40	8.40	8.40	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	6.30	6.30	6.30	6.30	6.30	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	9.10	9.10	6.00	6.00	6.00	6.00	6.00	6.00	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	7.90	7.90	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	2.40	2.40	2.40	2.40
Paxton	7.50	7.50	7.50	9.00	9.00	9.00	9.00	9.00	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	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
<u>Other Taxing Authorities:</u>										
Paint Creek Joint										
EMS/Fire District	-	-	-	-	-	-	5.50	5.50	5.50	5.50
Chillicothe Ross Library	-	-	-	-	-	-	-	1.00	1.00	1.00

(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, 2013 and December 31, 2004

**Table 10**

Name of Taxpayer	2013			2004		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
American Electric Power	\$47,292,110	1	4.06%	\$26,699,250	2	2.62%
P H Glatfelter Co. (formerly Mead Corp.)	10,309,430	2	0.89%	97,345,660	1	9.54%
Paccar, Inc.	9,499,050	3	0.82%	12,757,250	4	1.25%
South Central Power Company	9,424,140	4	0.81%	7,090,640	5	0.69%
Adena Health System	4,737,780	5	0.41%	-	-	-
Chillicothe Mall, Inc.	4,389,090	6	0.38%	3,353,600	8	0.33%
LEX Chillicothe L.P.	4,238,500	7	0.36%	-	-	-
DDR Ohio Opportunity II LLC	4,053,210	8	0.35%	3,389,440	7	0.33%
Columbia Gas of Ohio, Inc.	3,543,930	9	0.30%	-	-	-
Central Center	311,480	10	0.03%	2,761,660	9	0.27%
Horizon Telcom Inc.	-	-	-	23,800,140	3	2.33%
PPG Industries, Inc.	-	-	-	5,024,240	6	0.49%
Adelphia Communications	-	-	-	2,438,050	10	0.24%
Total Top Ten Taxpayers	97,798,720		8.40%	184,659,930		18.09%
All Others	1,066,586,080		91.60%	836,213,130		81.91%
TOTAL	<u>\$1,164,384,800</u>		<u>100.00%</u>	<u>\$1,020,873,060</u>		<u>100.00%</u>

**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 (3)	Percent of Total Tax Collections to Current Tax Levy
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
2009	9,915,195	9,511,675	95.93	383,735	9,895,410	99.80
2010	10,003,026	9,641,296	96.38	402,217	10,043,513	100.40
2011	11,505,869	10,997,612	95.58	516,099	11,513,711	100.07
2012	11,537,174	11,057,151	95.84	417,536	11,474,687	99.46
2013	11,595,829	11,166,396	96.30	415,986	11,582,382	99.88

**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) In Ohio, delinquent taxes collected each year are not reported individually back to the tax year in which they became delinquent. The County's current tax collection system does not permit the identification of delinquent tax collection by tax levy year.
- (3) Total tax collections include current levied taxes and delinquent (excluding penalties and interest) taxes from prior years' taxes levied, therefore; the total percent collected may exceed 100% of the current taxes levied.

**Ross County, Ohio**  
*Major General Fund Revenue Source*  
*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
2004	\$10,866,704
2005	10,668,370
2006	11,219,814
2007	11,221,082
2008	11,063,568
2009	11,212,937
2010	12,000,398
2011	12,433,761
2012	13,388,887
2013	13,871,907

Note: Amounts are on an accrual basis of accounting as reported in the government-wide financial statements.

**Dollar Volume of Taxable Retail Sales in Ross County**

Calendar Year	Sales Tax Rate	Retailers (Ross Co. Only)	Retailers (Multi-County)	Motor Vehicles	Other	Total
2004	1.50%	\$187,842,839	\$377,304,592	\$123,633,283	\$29,087,124	\$717,867,838
2005	1.50%	188,784,941	401,885,991	110,910,311	29,290,245	730,871,488
2006	1.50%	189,891,978	415,094,694	110,485,836	35,414,059	750,886,567
2007	1.50%	190,894,283	431,792,252	119,030,061	37,556,436	779,273,032
2008	1.50%	187,851,665	433,509,982	112,387,772	25,224,128	758,973,547
2009	1.50%	177,136,159	443,379,825	94,382,235	29,766,962	744,665,181
2010	1.50%	181,157,600	449,927,800	102,120,733	70,358,067	803,564,200
2011	1.50%	187,080,030	474,197,677	112,262,119	71,554,699	845,094,525
2012	1.50%	191,497,610	498,037,349	122,090,951	87,115,930	898,741,840
2013	1.50%	193,986,629	515,139,925	126,443,377	98,589,281	934,159,212

Note: Based on gross receipts as certified by the State of Ohio on a cash basis.

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)	Percentage of Personal Income (2)	Per Capita (1)
	General Obligation Bonds	Notes Payable	Capital Leases	Motor Vehicle Gas Tax Revenue Bonds Payable	Sales Tax Revenue Bonds Payable	Loans Payable				
2004	\$6,840,000	\$2,253,750	\$223,298	\$3,960,000	\$0	\$161,640	\$13,438,688	1.32%	0.74%	\$180.70
2005	6,515,000	1,540,500	189,721	3,800,000	0	319,982	12,365,203	1.14%	0.66%	165.18
2006	6,180,000	4,713,000	129,782	3,635,000	0	870,829	15,528,611	1.47%	0.80%	206.62
2007	5,835,000	4,252,500	96,042	3,470,000	0	774,076	14,427,618	1.37%	0.73%	191.35
2008	8,345,000	1,452,000	89,707	3,300,000	0	658,915	13,845,622	1.21%	unavailable	182.00
2009	7,945,000	0	130,874	3,125,000	0	560,530	11,761,404	1.04%	unavailable	154.81
2010	7,530,000	0	144,462	2,945,000	0	459,171	11,078,633	0.98%	unavailable	141.92
2011	7,105,729	0	157,501	2,760,000	0	354,748	10,377,978	0.90%	unavailable	132.94
2012	4,759,904	0	167,052	195,000	4,620,702	247,169	9,989,827	0.86%	0.39%	129.02
2013	4,299,078	0	146,333	0	4,580,227	136,339	9,161,977	0.79%	0.36%	117.60

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

(2) See Table 17 for Personal Income data

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

**Ross County, Ohio**  
*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2013*

**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	\$9,161,977	100.00%	<u>\$9,161,977</u>
Overlapping:			
Cities, Villages, & Townships wholly within the County	10,578,135	100.00%	10,578,135
School Districts wholly within the County	35,414,524	100.00%	35,414,524
Adena Local School District	2,325,021	97.96%	2,277,591
Greenfield Exempted Village School District	1,584,997	27.36%	433,655
Great Oaks Career Center Joint Vocational School District	14,695,000	0.27%	39,677
Miami Trace Local School District	21,721,394	0.12%	26,066
Waverly City School District	5,100,000	3.71%	<u>189,210</u>
Total Overlapping Political Subdivisions			<u>48,958,857</u>
Grand Total			<u><u>\$58,120,834</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 2013 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
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
2009	75,972	1,126,753,290	7,945,000	166,191	7,778,809	0.69%	102.39
2010	78,064	1,135,494,520	7,530,000	136,193	7,393,807	0.65%	94.71
2011	78,064	1,156,239,710	7,105,729	185,362	6,920,367	0.60%	88.65
2012	77,429	1,156,700,400	4,759,904	200,730	4,559,174	0.39%	58.88
2013	77,910	1,164,384,800	4,299,078	288,676	4,010,402	0.34%	51.47

(1) 2010 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**

	2004	2005	2006	2007
Total Assessed Property Value	<u>\$1,020,873,060</u>	<u>\$1,084,133,000</u>	<u>\$1,058,728,110</u>	<u>\$1,051,245,490</u>
Debt Limit (1)	<u>\$24,021,827</u>	<u>\$25,603,325</u>	<u>\$24,968,203</u>	<u>\$24,781,137</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds and Notes	7,286,640	6,743,000	8,608,000	8,005,000
Less Amount Available in Debt Service	<u>(803,536)</u>	<u>(396,524)</u>	<u>(397,428)</u>	<u>(414,775)</u>
Amount of Debt Subject to Limit	<u>6,483,104</u>	<u>6,346,476</u>	<u>8,210,572</u>	<u>7,590,225</u>
Legal Debt Margin	<u>\$17,538,723</u>	<u>\$19,256,849</u>	<u>\$16,757,631</u>	<u>\$17,190,912</u>
Legal Debt Margin as a Percentage of the Debt Limit	73.01%	75.21%	67.12%	69.37%
Unvoted Debt Limit (2)	\$10,208,731	\$10,841,330	\$10,587,281	\$10,512,455
Amount of Debt Subject to Limit	<u>6,483,104</u>	<u>6,346,476</u>	<u>8,210,572</u>	<u>7,590,225</u>
Unvoted Legal Debt Margin	<u>\$3,725,627</u>	<u>\$4,494,854</u>	<u>\$2,376,709</u>	<u>\$2,922,230</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	36.49%	41.46%	22.45%	27.80%

- (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



2008	2009	2010	2011	2012	2013
<u>\$1,141,838,350</u>	<u>\$1,126,753,290</u>	<u>\$1,135,494,520</u>	<u>\$1,156,239,710</u>	<u>\$1,156,700,400</u>	<u>\$1,164,384,800</u>
<u>\$27,045,959</u>	<u>\$26,668,832</u>	<u>\$26,887,363</u>	<u>\$27,405,993</u>	<u>\$27,417,510</u>	<u>\$27,609,620</u>
8,667,000 <u>(167,627)</u>	7,945,000 <u>(166,191)</u>	7,530,000 <u>(183,164)</u>	7,095,000 <u>(185,362)</u>	4,750,000 <u>(200,730)</u>	4,290,000 <u>(288,676)</u>
<u>8,499,373</u>	<u>7,778,809</u>	<u>7,346,836</u>	<u>6,909,638</u>	<u>4,549,270</u>	<u>4,001,324</u>
<u>\$18,546,586</u>	<u>\$18,890,023</u>	<u>\$19,540,527</u>	<u>\$20,496,355</u>	<u>\$22,868,240</u>	<u>\$23,608,296</u>
68.57%	70.83%	72.68%	74.79%	83.41%	85.51%
\$11,418,384	\$11,267,533	\$11,354,945	\$11,562,397	\$11,567,004	\$11,643,848
<u>8,499,373</u>	<u>7,778,809</u>	<u>7,346,836</u>	<u>6,909,638</u>	<u>4,549,270</u>	<u>4,001,324</u>
<u>\$2,919,011</u>	<u>\$3,488,724</u>	<u>\$4,008,109</u>	<u>\$4,652,759</u>	<u>\$7,017,734</u>	<u>\$7,642,524</u>
25.56%	30.96%	35.30%	40.24%	60.67%	65.64%

**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
2004	74,370	\$24,470	\$1,819,834	37.5	12,150	7.9%	6.1%	5.5%
2005	74,858	24,798	1,856,329	37.4	12,204	7.3%	5.9%	5.1%
2006	75,155	25,553	1,920,436	37.4	12,089	6.2%	5.5%	4.6%
2007	75,398	26,397	1,990,281	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%
2009	75,972	unavailable	unavailable	37.5	12,037	12.0%	10.2%	9.3%
2010	78,064	unavailable	unavailable	37.5	11,714	11.5%	10.1%	9.6%
2011	78,064	unavailable	unavailable	37.5	11,821	9.9%	8.6%	8.9%
2012	77,429	32,596	2,523,876	37.5	11,966	8.2%	7.2%	8.1%
2013	77,910	32,596	2,539,554	37.5	11,657	8.5%	7.4%	7.4%

**Sources:** (1) U.S. Census Bureau  
(2) Statemaster  
(3) Ohio Department of Education and Individual Private Schools  
(4) Ohio Labor Market Information

**Ross County, Ohio**  
Principal Employers  
Current Year and Nine Years Ago

**Table 18**

Employer	Nature of Business	2013			2004		
		(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	2,992	1	9.47%	1,693	2	5.31%
Kenworth Truck Company (Paccar)	Assembly of Heavy Trucks	2,256	2	7.14%	1,671	3	5.24%
Veterans Affairs Medical Center	Veterans Hospital	1,543	3	4.88%	1,131	4	3.55%
P.H. Glatfelter Company (formerly Mead Corp.)	Specialty Papers & Engineered Products	1,175	4	3.72%	1,741	1	5.46%
Chillicothe Correctional Institute	Ohio Penal Institution	530	5	1.68%	592	7	1.86%
Ross County Correctional Institute	Ohio Penal Institution	460	6	1.46%	607	5	1.90%
Ross County	County Government	405	7	1.28%	597	6	1.87%
Pickaway/Ross JVSD	Vocational Education	344	8	1.09%	-	-	-
Chillicothe City School District	Education	308	9	0.97%	350	8	1.10%
City of Chillicothe	City Government	257	10	0.81%	287	10	0.90%
Horizon Telcom, Inc.	Telephone/Communications	-	-	-	392	9	1.23%
Total		<u>10,270</u>		<u>32.50%</u>	<u>9,061</u>		<u>28.40%</u>
Total Employment within the County		<u>31,600</u>	(2)		<u>31,900</u>	(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 Nine Years*

**Table 19**

	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Government</b>									
<b>Legislative and Executive</b>									
Commissioners	4	4	4	4	4	4	4	4	4
Auditor	16	16	16	15	17	16	16	15	14
Treasurer	7	7	7	7	7	7	7	7	7
Prosecuting Attorney	21	20	21	20	19	20	21	21	19
Board of Elections	10	10	10	13	12	10	10	11	10
Recorder	7	7	7	6	6	6	7	7	6
Buildings and Grounds	12	11	12	11	11	10	10	12	12
Data Processing	2	2	2	2	2	2	2	1	1
<b>Judicial</b>									
Common Pleas Court	18	17	17	17	17	16	16	14	13
Probate Court	10	10	10	10	10	10	10	9	11
Juvenile Court	22	21	26	22	24	23	21	22	18
Clerk of Courts	18	18	17	18	17	16	17	17	16
Law Library	1	1	1	1	1	1	1	1	1
<b>Public Safety</b>									
Sheriff	130	125	132	102	93	91	92	95	92
Probation	5	6	5	6	6	9	9	10	10
Emergency Management Agency	3	3	3	3	3	3	3	3	2
Dog Warden	6	6	6	3	3	4	4	4	4
Coroner	6	6	6	8	7	6	6	6	6
<b>Public Works</b>									
Engineer	31	32	30	31	31	31	30	31	31
Building Department	3	3	3	3	3	3	3	1	3
Planning Department	3	3	3	2	2	2	2	2	2
Litter Control	5	4	4	4	4	2	5	2	5
<b>Health</b>									
DD	78	80	86	85	87	94	100	114	108
<b>Human Services</b>									
Jobs and Family Services	117	118	123	122	116	102	97	92	*
Child Support Enforcement Agency	16	15	17	17	18	14	13	13	*
Veteran Services	9	9	10	10	9	10	10	9	10
<b>Total</b>	<b>560</b>	<b>554</b>	<b>578</b>	<b>542</b>	<b>529</b>	<b>512</b>	<b>516</b>	<b>523</b>	<b>405</b>

**Source:** Office of the Auditor, Ross County, Ohio  
Information was not available prior to 2005.

\* - As of January 1, 2013, the Ross County Job and Family Services merged with other counties to form the South Central Ohio Job and Family Services. This new entity is considered a Joint Entity and the activity is not shown on Ross County's Financial Statements.

**Ross County, Ohio**  
*Operating Indicators and Capital Asset Statistics*  
*Last Nine Years*

**Table 20**

<i>General Government</i>	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Legislative and Executive</b>									
Commissioners									
Number of purchase orders issued	3,356	3,644	3,786	3,602	3,130	3,052	2,901	2,913	2,995
Number of meetings	53	52	53	52	54	53	53	56	53
Number of buildings maintained	23	25	25	25	26	22	21	21	21
Recreational land maintained (in acres)	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65
Number of titled vehicles	167	154	160	154	177	177	206	164	166
Auditor									
Number of non-exempt conveyances	1,857	1,704	1,567	1,233	1,132	1,240	1,223	1,347	1,450
Number of exempt conveyances	1,383	1,290	1,112	1,029	988	998	1,088	1,039	1,119
Number of real estate transfers	3,240	2,994	2,679	2,262	2,120	2,238	2,311	2,386	2,569
Number of parcels	41,155	41,464	41,825	42,132	42,208	42,419	42,631	42,741	42,855
Number of vendor checks issued	24,826	24,436	23,834	23,603	23,014	21,804	20,541	19,275	20,943
Number of dog tags issued	16,853	17,903	17,694	18,216	17,559	17,665	17,180	17,244	16,627
Treasurer									
Number of tax payments processed	88,949	91,132	92,614	91,674	91,329	99,035	98,633	98,717	99,478
Return on portfolio	3.13%	4.84%	5.10%	3.09%	1.41%	0.97%	0.67%	0.60%	2.70%
Prosecuting Attorney									
Number of reports received	634	658	748	738	722	978	861	681	721
Number of criminal prosecutions	591	642	645	722	744	717	840	893	791
Board of Elections									
Number of registered voters	41,101	42,351	41,428	44,330	44,433	45,332	45,841	46,750	42,350
Number of voters last general election	18,069	24,345	16,555	32,426	20,741	22,429	21,076	30,474	10,643
Percentage of register voters that voted	43.96%	57.48%	39.96%	73.15%	46.68%	49.48%	45.98%	65.19%	25.13%
Recorder									
Number of deed & lease transactions recorded	4,805	4,298	4,145	3,169	3,005	3,294	3,499	3,703	3,904
Number of mortgage transactions recorded	4,490	3,982	3,536	3,248	3,239	6,275	5,956	6,736	7,117
Amount of mortgage transactions (millions of \$'s)	\$1,457	\$721	\$4,763	\$4,925	\$2,692	\$2,542	\$2,020	\$3,054	\$6,740
Number of other transactions	12,194	11,022	10,267	8,654	8,018	4,518	4,004	4,015	4,035
Buildings and Grounds									
Total community service hours for maintenance	4,026	5,824	3,302	3,045	10,593	7,692	8,034	5,981	12,105
Title Department									
Number of titles issued	32,793	34,705	32,172	31,779	30,351	29,439	29,542	31,484	31,619

(continued)

**Ross County, Ohio**  
*Operating Indicators and Capital Asset Statistics*  
*Last Nine Years*

**Table 20**

	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Government</b>									
<b>Legislative and Executive</b>									
Litter Control & Recycling									
Number of tons of litter collected	108	85	91	77	87.27	81.53	83.64	86.58	87.52
Participants in educational/outreach activities	9,557	7,806	10,948	13,162	9,045	9,472	10,900	9,954	10,173
<b>Judicial</b>									
Common Pleas Court									
Number of civil cases filed	600	732	816	1,078	965	873	720	744	704
Number of criminal cases filed	450	504	525	583	530	645	627	527	526
Number of domestic cases filed	519	610	664	540	545	584	535	505	464
Number of court rooms	2	2	2	2	2	2	2	2	2
Probate Court									
Number of cases filed	1,126	1,164	1,110	1,167	1,145	1,117	1,185	1,147	1,123
Number of marriage licenses issued	555	513	529	548	500	524	530	491	512
Number of court rooms	1	1	1	1	1	1	1	1	1
Juvenile Court									
Number of dependent, neglect or abused cases filed	113	151	140	145	100	176	250	192	257
Number of traffic cases filed	446	497	470	430	415	355	355	306	267
Number of delinquent cases filed	524	482	554	557	462	421	458	311	321
Municipal Court									
Number of civil cases filed	1,803	1,820	2,139	2,027	1,895	1,568	1,634	1,698	1,384
Number of criminal cases filed	4,407	4,645	4,708	4,720	4,122	3,684	4,110	3,590	3,737
Number of small claims cases filed	524	560	716	435	229	163	146	155	142
Number of traffic cases filed	9,067	9,226	8,767	10,327	10,121	8,663	9,023	10,014	8,500
Number of court rooms	2	2	2	2	2	2	2	2	2
Clerk of Courts									
Number of civil cases filed	600	732	816	1,078	965	873	720	744	704
Number of criminal cases filed	450	504	525	583	530	645	627	528	526
<b>Public Safety</b>									
Sheriff									
Jail Operation									
Average daily jail census	158	175	175	191	186	194	181	166	162
Prisoners booked	7,273	7,646	7,936	8,252	7,440	6,268	6,555	5,566	5,621
Prisoners released	7,151	7,520	7,814	8,089	7,296	5,922	6,600	5,577	5,455
Out of County inmate bed days	27,180	25,897	25,932	20,697	20,746	14,684	13,030	6,125	5,291

(continued)

**Ross County, Ohio**  
*Operating Indicators and Capital Asset Statistics*  
*Last Nine Years*

**Table 20**

	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Government</b>									
<b>Public Safety</b>									
Sheriff									
Enforcement									
Number of incidents reported	23,423	23,464	23,812	22,382	21,337	20,950	20,913	20,678	19,229
Number of citations issued	1,140	1,540	1,479	1,420	537	1,385	2,131	1,765	1,783
Number of papers served	7,010	6,760	8,610	8,979	8,616	10,495	9,327	9,047	7,949
Number of 9-1-1 calls	23,028	23,282	19,951	22,116	30,412	26,873	35,916	35,630	37,411
Number of Sheriff's vehicles	70	67	71	70	76	55	45	45	55
Probation									
Average supervised population	542	561	510	500	625	724	750	830	717
Number entering supervision	110	249	200	145	341	341	259	340	256
Number discharged from supervision	133	196	90	111	186	292	196	264	284
Disaster Services									
Number of emergency responses	2	2	2	3	4	6	3	4	5
Coroner									
Number of requests for investigation	433	400	447	434	463	500	557	598	563
Coroner cases determining manner of death	153	122	120	135	122	137	144	140	101
<b>Public Works</b>									
Engineer									
Miles of roads maintained	403	403	403	402	402	402	402	402	402
Miles of roads repaved	33	40	26	33	30	27	17	20	19
Number of County maintained bridges	424	424	424	427	428	429	429	429	430
Number of bridges replaced	3	8	1	7	2	1	3	5	4
Number of culverts built/replaced	49	21	22	28	72	59	35	34	30
Number of feet of guardrail installed	7,260	6,100	13,049	3,800	27,969	14,875	1,675	1,463	1,913
Number of traffic signs erected	882	817	592	327	429	380	403	525	345
<b>Public Works</b>									
Building Department									
Number of permits issued (Commercial/Industrial)	237	241	263	228	224	187	176	476	206
Number of inspections performed	1,038	1,221	1,039	1,052	831	849	601	1,265	538
<b>Health</b>									
Commissioners									
Number of children with medical handicap receiving aid	324	304	258	298	244	381	458	212	267

(continued)

**Ross County, Ohio**  
*Operating Indicators and Capital Asset Statistics*  
*Last Nine Years*

**Table 20**

	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Human Services</b>									
MRDD									
Number of students enrolled									
Early intervention program	32	34	49	54	58	56	53	66	74
Preschool	31	31	24	16	16	16	22	34	36
School age	62	63	61	62	65	66	67	80	80
Number of adult clients	278	286	297	314	376	381	427	438	419
Number of facilities	2	2	2	2	2	2	2	2	2
Number of buses	23	23	23	23	22	23	18	10	5
Jobs and Family Services									
Average client count - food stamps	10,123	10,770	11,437	12,466	14,851	16,735	17,673	18,227	*
Average client count - WIA	35	63	194	254	369	453	256	144	*
Average client count - heating assistance	561	611	656	239	134	0	0	0	*
Average client count - job placement	600	675	816	991	924	1,612	2,119	2,267	*
Children's Services									
Average client count - foster care	222	188	185	171	169	194	280	149	*
Average client count - adoption	10	8	10	7	12	8	17	16	*
Total number of abuse & neglect investigations	692	686	724	602	743	748	830	542	*
Child Support Enforcement Agency									
Average number of active support orders	6,703	6,906	7,197	7,417	7,526	7,888	7,277	7,221	*
Total amount child support collected (millions of \$'s)	\$12.4	\$13.4	\$13.4	\$14.06	\$13.70	\$12.30	\$14.00	\$12.60	*
Veteran Services									
Number of clients contacts	24,630	32,506	35,600	29,967	31,016	34,710	32,937	32,987	30,496
Number of clients receiving material assistance	2,629	2,639	4,430	3,918	4,558	2,795	3,013	2,104	2,237
Number of client transports	1,449	1,620	1,711	1,894	1,914	1,908	2,020	2,052	2,132
<b>Economic Development &amp; Assistance</b>									
Number of grant program beneficiaries	1,303	1,849	1,162	960	2,577	936	764	592	825

**Source:** Ross County Officials  
Information was not available prior to 2005.

\* - As of January 1, 2013, the Ross County Job and Family Services merged with other counties to form the South Central Ohio Job and Family Services. This new entity is considered a Joint Entity and the activity is not shown on Ross County's Financial Statements.



Financial Condition  
Ross County  
Single Audit  
For the Year Ended December 31, 2013



Millhuff-Stang, CPA, Inc.  
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Portsmouth, Ohio 45662  
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**Ross County Financial Condition**  
*Table of Contents*  
*For the Year Ended December 31, 2013*

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**Ross County**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended December 31, 2013*

Federal Grantor/Pass-Through Grantor/Program Title	CFDA	Pass-Through Entity Number	Disbursements
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grant/States Program	14.228	B-W-09-1CN-1	\$72,865
Community Development Block Grant/States Program	14.228	B-F-11-1CN-1	17,288
Community Development Block Grant/States Program	14.228	B-F-12-1CN-1	139,600
Community Development Block Grant/States Program	14.228	B-Z-08-1CN-1	7,000
Community Development Block Grant/States Program (CHIP)	14.228	B-C-10-1CN-1	381
Community Development Block Grant/States Program (CHIP)	14.228	B-C-12-1CN-1	<u>230,036</u>
Total Community Development Block Grant			467,170
HOME Investment Partnership Program (CHIP)	14.239	B-C-10-1CN-2	570
<i>Direct:</i>			
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251	B-06-SP-OH-0774	<u>31,700</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b>499,440</b>
<b><u>U.S. Department of Justice</u></b>			
<i>Passed through the Ohio Office of the Attorney General:</i>			
Crime Victim Assistance	16.575	2013-VAGENE279	45,741
Crime Victim Assistance	16.575	2014-VAGENE279	<u>12,362</u>
Total Crime Victim Assistance			58,103
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-JG-A01-6494	<u>40,119</u>
<b>Total U.S. Department of Justice</b>			<b>98,222</b>
<b><u>U.S. Department of Transportation</u></b>			
<i>Direct from U.S. Department of Transportation:</i>			
Airport Improvement Program	20.106	N/A	3,491
Airport Improvement Program	20.106	N/A	84,500
Airport Improvement Program	20.106	N/A	<u>35,911</u>
Total Airport Improvement Program			123,902
<i>Passed through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	PID #81862	65,324
Highway Planning and Construction	20.205	PID #84943	381,678
Highway Planning and Construction	20.205	PID #87450	38,065
Highway Planning and Construction	20.205	PID #92742	<u>55,389</u>
Total Highway Planning and Construction			540,456
<b>Total U.S. Department of Transportation</b>			<b>664,358</b>
<b><u>U.S. Department of Education</u></b>			
<i>Passed through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education-Grants to States	84.027	066225-3M20	48,308
Special Education-Preschool Grants	84.173	066225-3C50	<u>9,720</u>
Total Special Education Cluster			<u>58,028</u>
<b>Total U.S. Department of Education</b>			<b>58,028</b>
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	G-1011-11-5180	51,716
Medical Assistance Program-MAC	93.778	G-1011-11-5180	220,325
<i>Passed through the Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities-Grants to States	93.617	N/A	<u>2,727</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>274,768</b>

(continued)

**Ross County**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended December 31, 2013*

Federal Grantor/Pass-Through Grantor/Program Title	CFDA	Pass-Through Entity Number	Disbursements
<b>U.S. Department of Homeland Security</b>			
<i>Passed through Ohio Department of Public Safety-Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	2013-EP	\$46,047
Homeland Security Grant	97.067	2011-SS-00070	<u>42,490</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>88,537</u></b>
<b>Total Federal Awards Expenditures</b>			<b><u><u>\$1,683,353</u></u></b>

Total accompanying notes are an integral part of this schedule.

**Ross County Financial Condition**  
*Notes to the Schedule of Expenditures of Federal Awards*  
*For the Year Ended December 31, 2013*

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**Note 1 – Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards (the schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

**Note 2 – 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-to-moderate income households. The United States 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 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, 2013, the gross amount of loans outstanding under this program was \$16,428. Of this amount, there is \$11,906 that is delinquent and is past due.

**Note 3 – Matching Requirements**

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

**Note 4 – Ohio Department of Developmental Disabilities**

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2008 Cost Report from the Ohio Department of Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$2,363. The Cost Report statement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's schedule of federal award expenditures since the underlying expenses occurred in prior reporting periods.

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 20, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Natalie Millhuff-Stang, CPA, CITP  
President/Owner  
Millhuff-Stang, CPA, Inc.

June 20, 2014

**Report on Compliance For Each Major Program; Report on Internal Control Over Compliance; and  
Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

Independent Auditor's Report

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

**Report on Compliance for Each Major Federal Program**

We have audited Ross County's, Ohio (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended December 31, 2013. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2013.



### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 20, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

Ross County, Ohio

Report on Compliance For Each Major Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Page 3

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink, reading "Natalie Millhuff-Stang". The signature is written in a cursive, flowing style.

Natalie Millhuff-Stang, CPA, CITP  
President/Owner  
Millhuff-Stang, CPA, Inc.

June 20, 2014

**Ross County Financial Condition**  
*Schedule of Findings and Questioned Costs*  
*OMB Circular A-133 Section .505*  
*For the Year Ended December 31, 2013*

**Section I – Summary of Auditor’s Results**

<i>Financial Statements</i>		
Type of financial statement opinion:		Unmodified
Internal control over financial reporting:		
	Material weakness(es) identified?	No
	Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?		No
<i>Federal Awards</i>		
Internal control over major program(s):		
	Material weakness(es) identified?	No
	Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditor’s report issued on compliance for major programs:		Unmodified
Any auditing findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?		No
Identification of major program(s):		Community Development Block Grant, CFDA #14.228
Dollar threshold used to distinguish between type A and type B programs:		Type A: >\$300,000 Type B: all others
Auditee qualified as low-risk auditee?		Yes

**Section II – Financial Statement Findings**

None

**Section III – Federal Award Findings and Questioned Costs**

None

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# Dave Yost • Auditor of State

## ROSS COUNTY FINANCIAL CONDITION

### ROSS COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 16, 2014