

Financial Condition
Ross County
Single Audit
For the Year Ended December 31, 2017



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Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of the Ross County, prepared by Millhuff-Stang, CPA, Inc., for the audit period January 1, 2017 through December 31, 2017. 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. The 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 24, 2018

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Ross County Financial Condition
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For the Year Ended December 31, 2017

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Ross County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Grantor/Pass-Through Grantor/Program Title	CFDA	Pass-Through Entity/Grant Number	Disbursements
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through Ohio Development Services Agency:</i>			
Community Development Block Grant/States Program	14.228	B-C-16-1CN-1	\$271,544
Community Development Block Grant/States Program	14.228	B-F-16-1CN-1	113,050
Community Development Block Grant/States Program	14.228	B-F-15-1CN-1	121,672
Total Community Development Block Grant			<u>506,266</u>
HOME Investment Partnership Program (CHIP)	14.239	B-C-16-1CN-2	<u>321,000</u>
Total U.S. Department of Housing and Urban Development			827,266
<u>U.S. Department of Justice</u>			
<i>Passed through the Ohio Office of the Attorney General:</i>			
Crime Victim Assistance	16.575	2018-VOCA109312313	18,541
Crime Victim Assistance	16.575	2017-VOCA43566662	62,787
Total Crime Victim Assistance			<u>81,328</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-JG-A01-6494	15,488
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-JG-E01-6015	52,062
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>67,550</u>
Total U.S. Department of Justice			148,878
<u>U.S. Department of Transportation</u>			
<i>Direct from U.S. Department of Transportation:</i>			
Airport Improvement Program	20.106	3-39-0017-017-2017	20,296
<i>Passed through Ohio Department of Transportation:</i>			
<i>Highway Planning and Construction Cluster:</i>			
Highway Planning and Construction	20.205	PID #87450	665
Highway Planning and Construction	20.205	PID #103470	14,490
Total Highway Planning and Construction Cluster			<u>15,155</u>
Total U.S. Department of Transportation			35,451
<u>U.S. Department of Education</u>			
<i>Passed through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education-Grants to States	84.027	066225-3M20	47,465
Special Education-Preschool Grants	84.173	066225-3C50	8,077
Total Special Education Cluster			<u>55,542</u>
Total U.S. Department of Education			55,542
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	FY17TXXC071	56,239
<i>Medicaid Cluster:</i>			
Medical Assistance Program-MAC	93.778	N/A	244,942
Total Medicaid Cluster			<u>244,942</u>
<i>Passed through Ohio Department of Job & Family Services:</i>			
Foster Care Title IV-E (Federal Financial Participation)	93.658	G-1617-06-0376	184,009
Foster Care Title IV-E (Foster Care Maintenance)	93.658	G-1617-06-0376	59,568
Total Foster Care Title IV-E			<u>243,577</u>
Total U.S. Department of Health and Human Services			544,758
<u>U.S. Department of Homeland Security</u>			
<i>Passed through Ohio Department of Public Safety-Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01	55,085
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01	3,893
Total Emergency Management Performance Grants			<u>58,978</u>
Total U.S. Department of Homeland Security			58,978
Total Federal Awards Expenditures			<u>\$1,670,873</u>

N/A - pass-through entity and grant numbers not available

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, 2017

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Ross County, Ohio (the County) under programs of the federal government for the year ended December 31, 2017. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2 – Significant Accounting Policies

Expenditures reported on the schedule are reported on the cash basis of accounting. Such expenditures are recognized following either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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 – County Board of Developmental Disabilities Cost Report Settlement MAC Amount

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2012 Cost Report and received a notice of a liability owed for the 2013 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$3,476 and \$781, respectively. The Cost Report settlement payment and liability were for settlement of the differences between the statewide payment rate and the rate calculated based upon actual expenditures for the Medicaid services. This revenue and liability is not listed on the County's schedule of federal awards expenditures since the underlying expenses occurred in prior reporting periods was invoiced by the Ohio Department of Developmental Disabilities.

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 3, 2018. Our report includes a reference to other auditors who audited the financial statements of the Ross County Land Reutilization Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 entity'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 entity'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.
Portsmouth, Ohio

August 3, 2018

Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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 Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended December 31, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2017.

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 the Uniform Guidance, 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 3, 2018, which contained unmodified opinions on those financial statements. Our report refers to other auditors who audited the financial statements of the Ross County Land Reutilization Corporation (a discretely presented component unit), as described in our report on the County's 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 the Uniform Guidance 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. 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.



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

August 3, 2018

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Ross County Financial Condition
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2017

Section I – Summary of Auditor’s Results

<i>Financial Statements</i>	
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No
<i>Federal Awards</i>	
Internal control over major federal program(s):	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for major federal programs:	Unmodified
Any auditing findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major federal program(s):	Community Development Block Grant/States Program, CFDA #14.228
Dollar threshold used to distinguish between type A and type B programs:	Type A: >\$750,000 Type B: all others
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

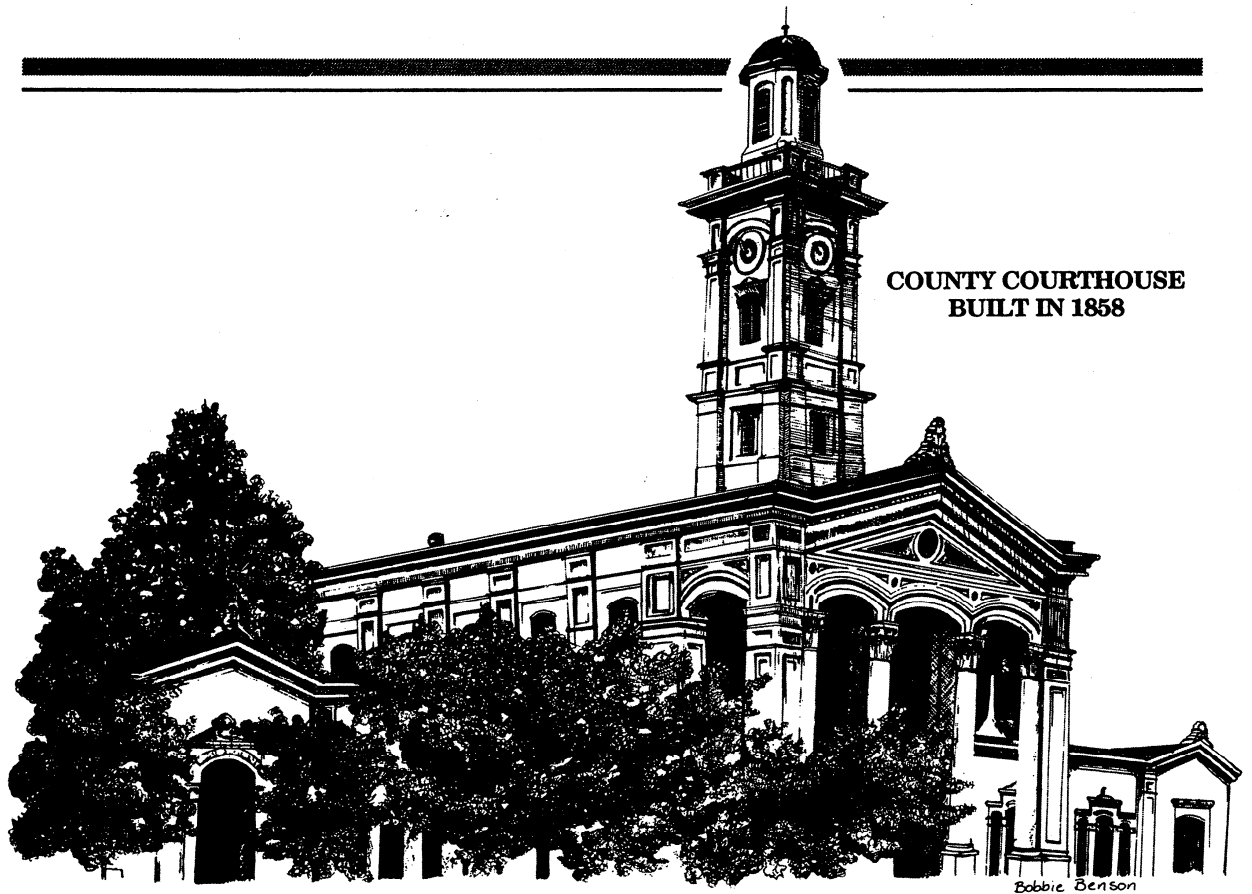
None

Section III – Federal Award Findings and Questioned Costs

None

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ROSS COUNTY OHIO



COUNTY COURTHOUSE
BUILT IN 1858

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017

Back of Front Cover

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017



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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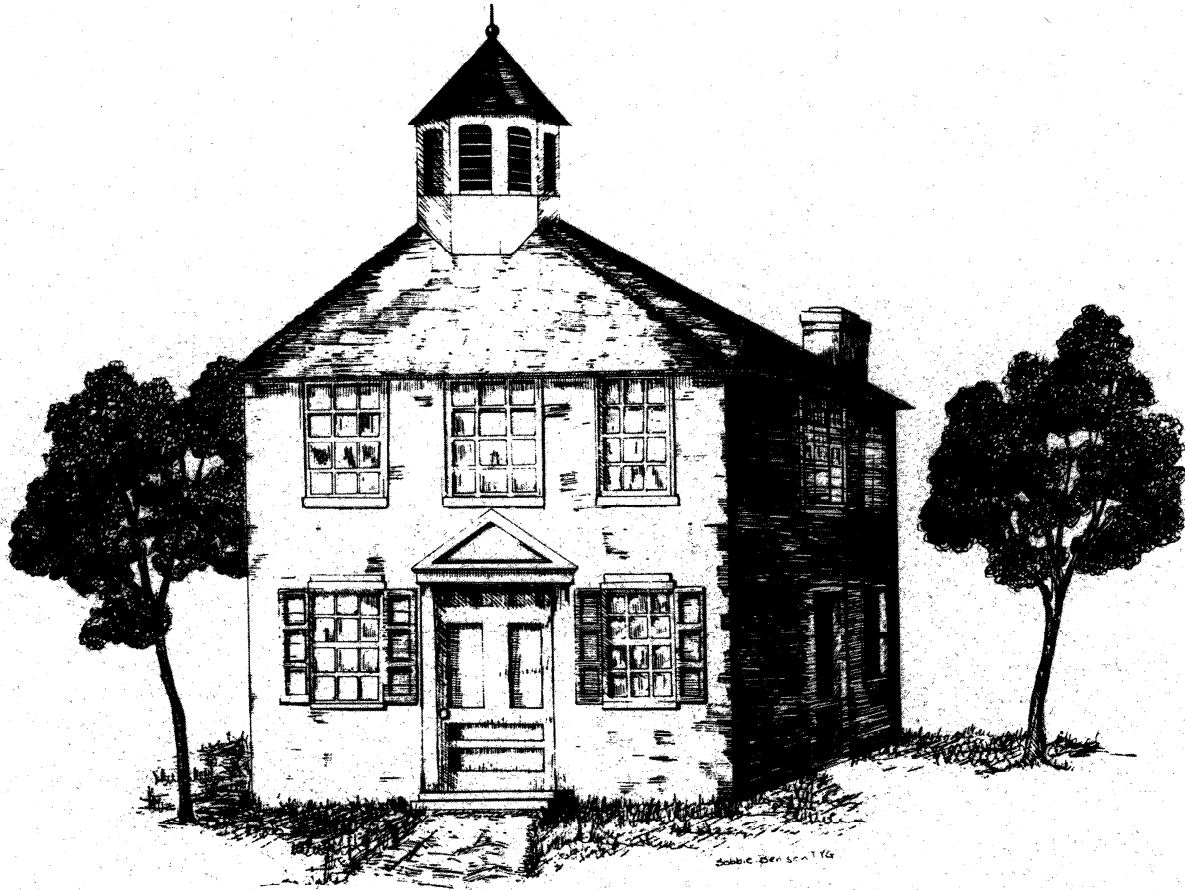
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INTRODUCTORY SECTION



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.

August 3, 2018

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

Honorable R. Douglas Corcoran
Honorable Stephen A. Neal
Honorable Dwight A. Garrett

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, 2017. This report conforms to generally accepted accounting principles (GAAP) 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, 2017.

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 78,064

according to the U.S. Census Bureau. There are 88 counties in the State of Ohio and Ross County ranks 33rd 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 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 439 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 No. 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 3,284 people. The County's largest industrial employer is Kenworth Truck Company (Paccar) that employs 2,135 people. Other major employers in Ross County and the number of people employed include the Veteran's Affairs Medical Center (1,552), P. H. Glatfelter Co. (1,129) and two state prisons that employ 1,034 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 2017, the Federal Census estimate showed a population of 78,064.

Ross County's average unemployment rate stood at 5.1% for 2017, which was lower than the 5.5% reported for 2016 and lower than the 5.3% reported for 2015. This compares to the national and state annual average unemployment rates of 4.4% and 5.0%, respectively.

The total 2017 County sales tax revenue was \$15,533,189, down \$583,644 or 3.6% from the 2016 sales tax revenue of \$16,116,833. This loss is attributable to the loss of sales tax on Medicaid managed care organizations. 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 2017, which funds the Ross County and Chillicothe Convention and Visitors Bureau (3%) and the Ross County Convention Facilities Authority (1.25%), totaled \$486,060. This was an increase of 10.05% from the previous year's total of \$441,681. 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.

One of the most exciting prospects continues to be the potential for Hopewell Culture National Historical Park to obtain World Heritage Inscription. A steering committee continued to meet throughout 2017 to work on obtaining the inscription, which is expected to dramatically increase tourism throughout Ross County and have a positive impact on the area's economy. The latest reports indicate a tentative inscription date of 2019.

Ross County officials continue to be 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 businesses 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 and 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.

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

In 2017, the area's positive trend for economic development continued, especially within Chillicothe's historic downtown. New storefronts opening included: the Mighty Children's Museum, Grandpa Joe's Candy Shop, Wheatberry Books, and a microbrewery called the Pour House at Machinery Hall. Physical construction also began in the spring on phase one of a \$750,000 expansion of the Majestic Theatre. In addition, Chillicothe City Council discussed and ultimately approved the creation of a Designated Outdoor Refreshment Area (DORA) for the downtown, which will allow for a "sip-and-stroll" environment during community events that receive special approval for DORA participation. The Fairfield Inn and Suites also added 25 new jobs to the local economy with the opening of a new 81-bed \$10 million hotel.

One of the more notable events was a visit in October by internationally known city planners and architects that included a community presentation, walking tour, and several brainstorming sessions. The group was impressed by Chillicothe's historic downtown, comparing it to Charleston's, and has already announced plans for a return visit in 2018.

Also in 2017, construction work began on two new grade-banded school buildings for the County's largest school district, the Chillicothe City School District. Both buildings are expected to open for the 2018-2019 school year.

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 seven years in the program with only minimal rate increases, the County believes that it has realized a significant savings. Similarly, the County has realized a savings of over \$2,000,000 in premiums since joining the Retrospective Rating Program for Workers Compensation.

FOR THE FUTURE

Job growth and economic development will continue to be a priority for the County. In July 2017, Glatfelter announced it was shutting down one of its production machines at the Chillicothe plant and terminating related employees; however, the company invested \$31 million in 2016 to convert operations to natural gas and the company is currently conducting a review of strategic alternatives to improve processes, cost efficiencies and profitability. Many of the displaced workers have already found employment at a 1.4 million-square-foot facility opened by the Italian tissue manufacturer Sofidel in early 2018. Although the plant technically lies in Pickaway County, it is expected to add 300 new jobs to the Ross County/Pickaway County region.

To aid with the County's economic development efforts, the joint City/County entity responsible for economic development hired a new director at the end of 2017, Tammy Eallonardo. Ms. Eallonardo, who is the former President of City Council and a past Chair of the CIC, will serve as director of the Greater Chillicothe & Ross County Development organization going forward and will seek both to develop existing businesses and try to attract new ones to the area.

The County will stay at the forefront of fighting the heroin and opiate epidemic that has plagued the region. With the restoration of levy funding for the Ross County Health District and a decline in year-over-year overdose deaths from 2016 to 2017, there is a general sense that we have turned a corner and are headed in the right direction. The collaborative Heroin Partnership Project is continuing under new leadership, as Teri Minney resigned from the position and was replaced by local resident Michelle McAllister.

One of the largest and most significant projects to be undertaken by the County is an overhaul of the Chillicothe-Ross County Law Enforcement Complex. In February of 2018, the County borrowed \$6.1 million for the improvements, which will include a new roof and various upgrades to the interior of the building, including an enhanced security and electronic locking system throughout the jail. This will mark the first time that any major improvements have been made to the jail since its construction in the 1980s.

Finally, one of the County's two Common Pleas Court Judges, Scott Nusbaum, retired on December 31, 2017. The State of Ohio has not yet appointed a replacement for Judge Nusbaum, but Prosecutor Matt Schmidt has announced his intention to run for the seat in the November 2018 election.

AWARDS AND ACKNOWLEDGEMENTS

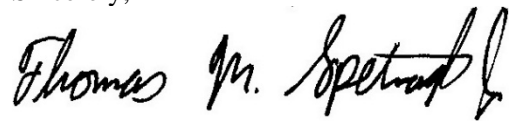
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ross County, Ohio for its comprehensive annual financial report (CAFR) for the year ended December 31, 2016. The Certificate of Achievement 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-seven 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 2017 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.

I would like to express my sincere thanks to the Board of Ross County Commissioners, each of the other elected officials and department heads, and a great number of County employees without whose cooperation the preparation of this report would not have been possible. I also want to acknowledge and thank J.L. Uhrig and Associates, Inc. for their professional expertise and technical assistance in preparing this report. Finally, I would like to express my deep appreciation to all the members of my staff who contributed to this report, especially Jerry Uhrig and Lucy Thomas.

Sincerely,

A handwritten signature in black ink that reads "Thomas M. Spetnagel Jr." The signature is written in a cursive style with a prominent initial 'T' and a long, sweeping underline.

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, 2016

Christopher P. Morill

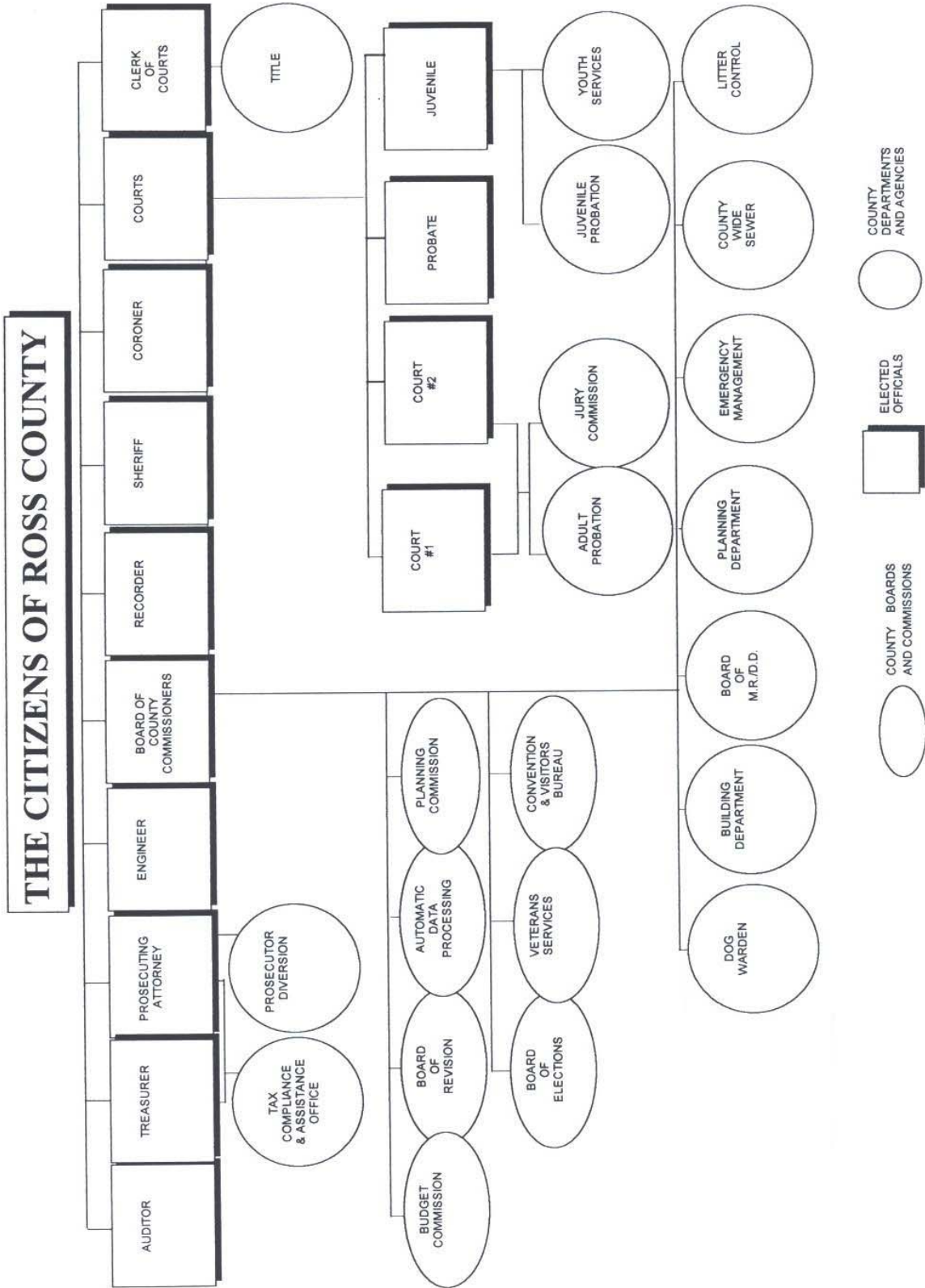
Executive Director/CEO

Ross County, Ohio
Elected Officials
As of December 31, 2017

Elected Officials	Title	Term of Office
Dwight Garrett	County Commissioner	01/02/17 to 01/01/21
Stephen A. Neal	County Commissioner	01/03/17 to 01/02/21
R. Douglas Corcoran	County Commissioner	01/01/15 to 12/31/18
Tom Spetnagel	County Auditor	03/09/15 to 03/10/19
Jerald A. Byers	County Treasurer	09/04/17 to 09/05/21
Matthew Schmidt	Prosecuting Attorney	01/02/17 to 01/03/21
Charles R. Ortman	County Engineer	01/02/17 to 01/03/21
Kathy Dunn	County Recorder	01/02/17 to 01/03/21
John A. Gabis, MD	County Coroner	01/02/17 to 01/03/21
Ty D. Hinton	Clerk of Courts	01/02/17 to 01/03/21
George W. Lavender	County Sheriff	01/02/17 to 01/03/21
*Scott W. Nusbaum	Common Pleas Court Judge	01/01/13 to 12/31/18
Michael M. Ater	Common Pleas Court Judge	02/09/17 to 02/08/23
J. Jeffrey Benson	Probate/Juvenile Court Judge	02/09/15 to 02/08/21

*Retired 12/31/2017

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



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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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County), as of and for the year ended December 31, 2017, 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 did not audit the financial statements of the Ross County Land Reutilization Corporation, which is a discretely presented component unit and which represents 100% of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ross County Land Reutilization Corporation is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio, as of December 31, 2017, 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, and Board of Developmental Disabilities 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 26, the schedules of the County's proportionate share of net pension liability on pages 102 and 103, and the schedules of County contributions on pages 104 through 107 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 August 3, 2018 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 the effectiveness of the County's 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.
Portsmouth, Ohio

August 3, 2018

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

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Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

The discussion and analysis of Ross County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2017. 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 2017 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, 2017 by \$44,893,263.

The County's total net position increased \$1,857,817 or 4.32% from 2016 to 2017.

Program revenues for governmental activities accounted for \$21,602,561 or 38.05% of total governmental activities revenue. General revenues for governmental activities accounted for \$35,178,543 or 61.95% of total governmental activities revenue.

The County had \$54,938,546 in expenses related to governmental activities; \$21,602,561 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$35,178,543 were sufficient to provide for the remainder of these programs.

Among major funds, the General Fund had \$29,065,224 in revenues, \$24,612,704 in expenditures, and (\$2,839,199) in total other financing sources and uses. The fund balance in the General Fund reflects an increase of \$1,613,321 from \$14,368,045 to \$15,981,366.

In 2017, the County's outstanding bonds at year-end reflect a net decrease of \$765,000 or 11.76% in the principal balance to \$5,740,000. Total debt outstanding decreased in 2017 by \$773,143 to a principal balance of \$5,997,386.

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 provide information about the activities of the County as a whole and present a longer-term view of the County's finances.

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

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

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 2017?” The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, liabilities, and deferred inflows and outflows of resources 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, and Board of Developmental Disabilities Fund.

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

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Most of the County’s basic services are reported in these funds that focus on how money flows into and out of these funds and

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

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

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

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds – The County maintains two different types of proprietary funds; enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its County wide sewer operation. Internal service funds are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses an internal service fund to account for the health benefit program and workers' compensation retrospective rating program of the County. Because these services predominately benefit governmental rather than business-type functions, they have 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.

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2017 compared to 2016:

Table 1
Net Position

	Governmental		Business-Type		Total	
	Activities		Activities			
	2017	2016	2017	2016	2017	2016
<i>Assets:</i>						
Current and Other Assets	\$52,680,770	\$47,284,680	\$230,465	\$210,670	\$52,911,235	\$47,495,350
Capital Assets, Net	33,110,794	34,313,911	56,415	61,415	33,167,209	34,375,326
Total Assets	85,791,564	81,598,591	286,880	272,085	86,078,444	81,870,676
Deferred Outflows of Resources	12,687,511	9,727,706	0	0	12,687,511	9,727,706
<i>Liabilities:</i>						
Current and Other Liabilities	1,684,520	1,529,259	823	1,287	1,685,343	1,530,546
Long-Term Liabilities	38,271,218	33,691,008	0	0	38,271,218	33,691,008
Total Liabilities	39,955,738	35,220,267	823	1,287	39,956,561	35,221,554
Deferred Inflows of Resources	13,916,131	13,341,382	0	0	13,916,131	13,341,382
<i>Net Position:</i>						
Net Investment in Capital Assets	27,258,026	27,708,660	56,415	61,415	27,314,441	27,770,075
Restricted	18,699,790	16,687,933	0	0	18,699,790	16,687,933
Unrestricted (Deficit)	(1,350,610)	(1,631,945)	229,642	209,383	(1,120,968)	(1,422,562)
Total Net Position	\$44,607,206	\$42,764,648	\$286,057	\$270,798	\$44,893,263	\$43,035,446

GASB Statement No. 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27" significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service,
2. Minus plan assets available to pay these benefits.

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is included within the long-term liability section of the Statement of Net Position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows.

As a result of GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting.

Current assets increased due to an increase in equity in pooled cash, cash equivalents and investments and an increase in intergovernmental receivable. This occurred because of an increase in revenues in the General Fund, primarily from the State of Ohio's transition aid for counties' loss of sales taxes on Medicaid managed care organizations, and an increase in the Board of Developmental Disabilities Fund due to an increase in property taxes.

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

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

Current liabilities increased due to an increase in intergovernmental payable, while long-term liabilities increased due to an increase in pension liability under the GASB 68 method of accounting for pensions.

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 \$44,893,263. By far, the largest portion of the County's net position (60.84%) 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 41.65% of total net position. The remaining deficit 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 2017 by \$1,857,817. As of December 31, 2017, the County is able to report a positive net position of \$44,607,206 for governmental type activities. For business-type activities, a positive net position of \$286,057 is reported.

Table 2 shows the changes in net position for the year 2017. Revenue and expense comparisons to 2016 are presented to provide a comparative analysis of government-wide data with the prior year.

Ross County, Ohio
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(Unaudited)

Table 2
Changes in Net Position

	Governmental		Business-Type		Total	
	Activities		Activities			
	2017	2016	2017	2016	2017	2016
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$6,080,064	\$6,038,940	\$54,289	\$44,905	\$6,134,353	\$6,083,845
Operating Grants and Contributions	14,634,201	14,569,023	37,800	0	14,672,001	14,569,023
Capital Grants and Contributions	888,296	949,647	0	0	888,296	949,647
Total Program Revenues	21,602,561	21,557,610	92,089	44,905	21,694,650	21,602,515
<i>General Revenues:</i>						
Property Taxes	13,144,848	11,094,407	0	0	13,144,848	11,094,407
Sales Tax	15,533,189	16,116,833	0	0	15,533,189	16,116,833
Grants and Entitlements	4,642,728	2,089,895	0	0	4,642,728	2,089,895
Investment Earnings	479,205	388,266	0	0	479,205	388,266
Miscellaneous	1,378,573	1,241,032	2,970	3,082	1,381,543	1,244,114
Total General Revenues	35,178,543	30,930,433	2,970	3,082	35,181,513	30,933,515
Total Revenues	56,781,104	52,488,043	95,059	47,987	56,876,163	52,536,030
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	8,677,679	8,003,577	0	0	8,677,679	8,003,577
Judicial	5,330,589	4,541,345	0	0	5,330,589	4,541,345
Public Safety	14,949,422	12,613,438	0	0	14,949,422	12,613,438
Public Works	7,425,530	7,318,065	0	0	7,425,530	7,318,065
Health	821,410	749,133	0	0	821,410	749,133
Human Services	15,699,476	16,632,240	0	0	15,699,476	16,632,240
Conservation and Recreation	1,767	2,498	0	0	1,767	2,498
Economic Development and Assistance	1,661,961	1,183,646	0	0	1,661,961	1,183,646
Interest and Fiscal Charges	370,712	411,755	0	0	370,712	411,755
County Wide Sewer	0	0	79,800	34,043	79,800	34,043
Total Expenses	54,938,546	51,455,697	79,800	34,043	55,018,346	51,489,740
Change in Net Position	1,842,558	1,032,346	15,259	13,944	1,857,817	1,046,290
Net Position - January 1	42,764,648	41,732,302	270,798	256,854	43,035,446	41,989,156
Net Position - December 31	\$44,607,206	\$42,764,648	\$286,057	\$270,798	\$44,893,263	\$43,035,446

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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 85.11% of the total governmental activities. Human Services, which is 28.58% 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 27.21% 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 15.80% 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 13.52% 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 \$1,842,558 or 4.31% in 2017. Last year, net position increased \$1,032,346 or 2.47%. Total revenues increased \$4,293,061 or 8.18% from last year, while expenses increased \$3,482,849 or 6.77%.

The change in revenues consists of an increase of \$44,951 or 0.21% in program revenues from last year and an increase of \$4,248,110 or 13.73% in general revenues. The increase in program revenues is due to an increase in operating grants and contributions of \$65,178 or 0.45%, resulting from an increase in highway funding. The increase in general revenues is due to an increase of \$2,552,833 or 122.15% in grants and entitlements and an increase of \$2,050,441 or 18.48% in property taxes. These changes were due to the fact that the County received transition aid from the State of Ohio for the loss of sales tax on Medicaid managed care organizations and the Board of Developmental Disabilities collected on the first year of a levy that was replaced and increased.

The increase in expenses is attributable to an increase of \$2,335,984 or 18.52% for Public Safety and an increase of \$789,244 or 17.38% for Judicial expenses. Both of these increases were a result of new grant programs, such as the JRIG grant and Ohio CASA program, as well as a significant increase in the T-CAP grant.

Table 3 indicates the total cost of services and the net cost of services for governmental activities. 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
	2017	2016	2017	2016
<i>General Government:</i>				
Legislative and Executive	\$8,677,679	\$8,003,577	\$5,137,592	\$4,506,339
Judicial	5,330,589	4,541,345	3,683,622	2,132,344
Public Safety	14,979,422	12,613,438	11,704,496	10,228,625
Public Works	7,425,530	7,318,065	1,393,343	1,460,655
Health	821,410	749,133	821,410	749,133
Human Services	15,699,476	16,632,240	9,007,329	10,346,285
Conservation and Recreation	1,767	2,498	1,767	2,498
Economic Development and Assistance	1,661,961	1,183,646	1,215,714	60,453
Interest and Fiscal Charges	370,712	411,755	370,712	411,755
Total Expenses	\$54,968,546	\$51,455,697	\$33,335,985	\$29,898,087

It should be noted that 39.35% 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 \$11,704,496 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 Sheriff pursues contracts for housing prisoners from other jurisdictions, and for protection services to various agencies and at various events in the County. During 2017, the County received \$668,647 in revenue from these contracts and reports it as charges for services.

The \$9,007,329 in net cost of services for Human Services indicates the costs of services that are not supported from state and federal resources and that require 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 2017, the net cost of providing these Human Services was 27.02% 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 \$15,259 or 5.63% due to the County's efforts to maintain and control spending levels for these operations during 2017.

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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 the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$28,148,448 (35.15% is unassigned), an increase of \$4,667,386 or 19.88% 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 2017, the total fund balance in the General Fund was \$15,981,366 of which \$12,620,141 was unassigned. During the year, revenues exceeded expenditures by \$4,452,520, which was primarily due to an increase in intergovernmental revenue and the County's ability to control spending. The increase in the County's intergovernmental revenue is the result of the State of Ohio's transition aid to counties for the loss of sales taxes on Medicaid managed care organizations in 2017. However, the overall increase in fund balance was limited to \$1,613,321 or 11.23% due to the fact that operating transfers of \$2,903,246 were made to various other funds primarily for the retirement of debt. The General Fund balance at year-end equaled 54.98% of the total 2017 General Fund revenue.

For the other major funds of the County, the Motor Vehicle Gas Tax fund balance decreased \$72,358 due to a significant increase in expenditures which was offset by an increase to charges for services. The Board of Developmental Disabilities fund balance increased \$1,377,914 due to an increase in property tax revenue related to a voter-approved levy increase.

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 \$286,057, of which \$229,642 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 \$25,561,545. Actual revenues and other financing sources were \$270,146 or 1.06% greater than the final budgeted amount due primarily to an unanticipated increase in rent and advances in.

During 2017, numerous revisions were made to the original budget of appropriations adopted by the County Commissioners. The most significant revisions in appropriations occurred in the other financing uses - transfers out, where estimates increased by \$1,019,398.

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The final budgeted expenditures and other financing uses were \$27,356,230, representing an increase of \$2,006,407 or 7.91% from the original budgeted estimate of \$25,349,823. However, the majority of County departments limited their spending and held close to their budgets causing actual expenditures and other financing uses to be less than the final budgeted estimate by \$1,716,275.

The combined effect of all these factors allowed the County's actual fund balance in the General Fund at December 31, 2017 to be \$1,894,626 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, 2017 amounts to \$27,314,441 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2017, road and bridge improvements totaling \$2,609,646 were made throughout the County, bringing the infrastructure investment of the County to a total of \$50,432,128. Note 8 provides additional information about the County's capital asset activity during 2017.

Long-Term Debt – At December 31, 2017, the County had total bonds outstanding of \$5,740,000. The County's long-term bonds reflect a net decrease of \$765,000 during 2017 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, sales tax refunding bond, net pension liability, 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.

Ross County's average unemployment rate stood at 5.1% for 2017, which was lower than the 5.5% reported for 2016 and the 5.3% reported for 2015. This compares to the national and state annual average unemployment rates of 4.4% and 5.0%, respectively.

The area's largest employer, the Adena Regional Medical Center, is currently undergoing a \$36.1 million expansion to more than triple the size of the Chillicothe hospital's emergency department. The ER grew from 16,500 square feet to 59,000 square feet, giving it capacity for 60,000 visits a year. It is believed that this will lead to shorter wait times and better patient experience, allowing it to remain a competitive, independent hospital.

The County's major industrial employers are all in good health as well. Kenworth Truck Company, a division of PACCAR, Inc., is now making its newest model, the Kenworth T680, exclusively at the Ross

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County facility. This model utilizes the latest aerodynamics and intelligent technology on the market. The second largest industrial employer, P.H. Glatfelter Company, has also maintained a fairly stable workforce at the local paper mill and continues to compete well in the global market despite a decreasing demand for paper. Finally, Westmoreland Company has expanded its local FedEx facility by 17,340 square foot, investing \$1.42 million in the local economy.

Receipts from the County's 4.25% lodging tax increased 10.05% in 2017. Tourism in Ross County is expected to continue to grow in 2018 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.

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, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Ross Co. Land Reutilization Corporation
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$22,757,467	\$218,254	\$22,975,721	\$20,230
Cash and Cash Equivalents In Segregated Accounts	366,402	0	366,402	0
Accounts Receivable	170,425	12,211	182,636	0
Accrued Interest Receivable	86,232	0	86,232	0
Intergovernmental Receivable	7,242,758	0	7,242,758	100,000
Property Taxes Receivable	14,207,787	0	14,207,787	0
Sales Taxes Receivable	3,921,535	0	3,921,535	0
Loans Receivable	860,000	0	860,000	0
Capital Leases Receivable	1,631,745	0	1,631,745	0
Line of Credit Receivable	0	0	0	50,000
Materials and Supplies Inventory	885,754	0	885,754	0
Prepaid Items	550,665	0	550,665	0
Property Held for Sale	0	0	0	86,626
Nondepreciable Capital Assets	4,554,690	14,434	4,569,124	0
Depreciable Capital Assets, Net	28,556,104	41,981	28,598,085	0
<i>Total Assets</i>	<i>85,791,564</i>	<i>286,880</i>	<i>86,078,444</i>	<i>256,856</i>
Deferred Outflows of Resources	12,687,511	0	12,687,511	0
Liabilities				
Accounts Payable	361,150	0	361,150	56,709
Accrued Wages Payable	400,359	0	400,359	0
Contracts Payable	385,548	0	385,548	0
Intergovernmental Payable	493,683	0	493,683	0
Matured Compensated Absences Payable	13,842	0	13,842	0
Accrued Interest Payable	29,938	0	29,938	0
Accrued Administrative Fees	0	0	0	10,000
Unearned Revenue	0	823	823	0
<i>Long-Term Liabilities:</i>				
Due Within One Year	2,204,398	0	2,204,398	120
<i>Due in More Than One Year:</i>				
Net Pension Liability	30,081,352	0	30,081,352	0
Other Amounts Due in More Than One Year	5,985,468	0	5,985,468	100,000
<i>Total Liabilities</i>	<i>39,955,738</i>	<i>823</i>	<i>39,956,561</i>	<i>166,829</i>
Deferred Inflows of Resources	13,916,131	0	13,916,131	0
Net Position				
Net Investment in Capital Assets	27,258,026	56,415	27,314,441	0
<i>Restricted for:</i>				
Highway/Street Maintenance and Repair	3,070,990	0	3,070,990	0
Developmental Disabilities Services	6,520,051	0	6,520,051	0
Legislative and Executive	1,148,005	0	1,148,005	0
Judicial	3,034,082	0	3,034,082	0
Public Safety	2,130,352	0	2,130,352	0
Public Works	54,728	0	54,728	0
Human Services	321,096	0	321,096	0
Economic Development	742,419	0	742,419	0
Capital Projects	1,397,665	0	1,397,665	0
Debt Service	280,122	0	280,122	0
Property Held For Resale	0	0	0	86,626
<i>Permanent Fund:</i>				
Expendable	280	0	280	0
Unrestricted (Deficit)	(1,350,610)	229,642	(1,120,968)	3,401
<i>Total Net Position</i>	<i>\$44,607,206</i>	<i>\$286,057</i>	<i>\$44,893,263</i>	<i>\$90,027</i>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Activities
For the Year Ended December 31, 2017

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$8,677,679	\$3,540,087	\$0	\$0
Judicial	5,330,589	615,438	1,031,529	0
Public Safety	14,949,422	1,318,552	1,926,374	0
Public Works	7,425,530	587,572	4,556,319	888,296
Health	821,410	0	0	0
Human Services	15,699,476	18,415	6,673,732	0
Conservation and Recreation	1,767	0	0	0
Economic Development and Assistance	1,661,961	0	446,247	0
Interest and Fiscal Charges	370,712	0	0	0
<i>Total Governmental Activities</i>	54,938,546	6,080,064	14,634,201	888,296
Business-Type Activities				
County Wide Sewer	79,800	54,289	37,800	0
<i>Total Business-Type Activities</i>	79,800	54,289	37,800	0
<i>Total Primary Government</i>	\$55,018,346	\$6,134,353	\$14,672,001	\$888,296
Component Unit				
Ross Co. Land Reutilization Corporation	\$10,034	\$0	\$100,000	\$0
<i>Total Component Unit</i>	\$10,034	\$0	\$100,000	\$0

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 Program:

- 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			Component Unit
Governmental Activities	Business-Type Activities	Total	Ross Co. Land Reutilization Corporation
(\$5,137,592)	\$0	(\$5,137,592)	\$0
(3,683,622)	0	(3,683,622)	0
(11,704,496)	0	(11,704,496)	0
(1,393,343)	0	(1,393,343)	0
(821,410)	0	(821,410)	0
(9,007,329)	0	(9,007,329)	0
(1,767)	0	(1,767)	0
(1,215,714)	0	(1,215,714)	0
(370,712)	0	(370,712)	0
(33,335,985)	0	(33,335,985)	0
0	12,289	12,289	0
0	12,289	12,289	0
(33,335,985)	12,289	(33,323,696)	0
0	0	0	89,966
0	0	0	89,966
936,644	0	936,644	0
7,737,756	0	7,737,756	0
860,403	0	860,403	0
3,610,045	0	3,610,045	0
15,533,189	0	15,533,189	0
4,642,728	0	4,642,728	0
479,205	0	479,205	0
1,378,573	2,970	1,381,543	61
35,178,543	2,970	35,181,513	61
1,842,558	15,259	1,857,817	90,027
42,764,648	270,798	43,035,446	0
<u>\$44,607,206</u>	<u>\$286,057</u>	<u>\$44,893,263</u>	<u>\$90,027</u>

Ross County, Ohio*Balance Sheet**Governmental Funds**December 31, 2017*

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$9,002,174	\$985,608	\$4,859,356
Cash and Cash Equivalents In Segregated Accounts	21,975	0	0
Accounts Receivable	23,664	940	145,821
Accrued Interest Receivable	86,232	0	0
Intergovernmental Receivable	2,303,904	2,167,524	337,404
Interfund Receivable	1,094,128	19,583	94,991
Property Taxes Receivable	4,009,101	0	8,232,768
Sales Taxes Receivable	3,921,535	0	0
Loans Receivable	0	0	0
Capital Leases Receivable	1,631,745	0	0
Materials and Supplies Inventory	158,349	710,054	14,438
Prepaid Items	103,805	0	0
Advances to Other Funds	1,849,564	239,192	1,160,244
<i>Total Assets</i>	<u>\$24,206,176</u>	<u>\$4,122,901</u>	<u>\$14,845,022</u>
Liabilities			
Accounts Payable	\$179,623	\$51,858	\$57,772
Accrued Wages Payable	234,179	32,915	109,348
Contracts Payable	36,123	136,446	188,910
Intergovernmental Payable	235,286	29,296	199,159
Accrued Interest Payable	0	0	0
Matured Compensated Absences Payable	6,366	0	5,176
Interfund Payable	0	600,000	0
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>691,577</u>	<u>850,515</u>	<u>560,365</u>
Deferred Inflows of Resources	<u>7,533,233</u>	<u>1,445,016</u>	<u>8,292,707</u>
Fund Balances			
Nonspendable	2,234,145	710,054	14,438
Restricted	15,000	1,117,316	5,977,512
Committed	519,977	0	0
Assigned	592,103	0	0
Unassigned (Deficit)	12,620,141	0	0
<i>Total Fund Balances (Deficits)</i>	<u>15,981,366</u>	<u>1,827,370</u>	<u>5,991,950</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$24,206,176</u>	<u>\$4,122,901</u>	<u>\$14,845,022</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$6,753,825	\$21,600,963
344,427	366,402
0	170,425
0	86,232
2,340,249	7,149,081
3,224	1,211,926
1,965,918	14,207,787
0	3,921,535
860,000	860,000
0	1,631,745
2,913	885,754
0	103,805
0	3,249,000
<u>\$12,270,556</u>	<u>\$55,444,655</u>
\$71,897	\$361,150
23,917	400,359
24,069	385,548
29,942	493,683
12,159	12,159
2,300	13,842
611,926	1,211,926
<u>3,249,000</u>	<u>3,249,000</u>
<u>4,025,210</u>	<u>6,127,667</u>
<u>3,897,584</u>	<u>21,168,540</u>
2,913	2,961,550
5,363,294	12,473,122
1,706,580	2,226,557
0	592,103
<u>(2,725,025)</u>	<u>9,895,116</u>
<u>4,347,762</u>	<u>28,148,448</u>
<u>\$12,270,556</u>	<u>\$55,444,655</u>

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Ross County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2017*

Total Governmental Funds Balances		\$28,148,448
<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.		33,110,794
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	977,622	
Sales Taxes	1,509,407	
Intergovernmental Revenue	4,320,507	
Charges for Services	10,406	
Capital Leases Receivable	<u>865,149</u>	
Total		7,683,091
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.		1,593,564
Long-term liabilities, including bonds payable, capital leases payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
Bonds Payable	(5,740,000)	
Premium on Bonds Issued	(114,104)	
Deferred Outflows from Refundings	144,618	
Accrued Interest Payable	(17,779)	
Capital Leases Payable	(143,282)	
Compensated Absences Payable	<u>(2,089,003)</u>	
Total		(7,959,550)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	12,542,893	
Deferred Inflows - Pension	(430,682)	
Net Pension Liability	<u>(30,081,352)</u>	
Total		<u>(17,969,141)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$44,607,206</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, 2017

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
Revenues			
Property Taxes	\$3,600,556	\$0	\$7,717,340
Sales Tax	15,684,391	0	0
Intergovernmental	4,784,938	4,552,419	6,303,546
Interest	436,980	14,599	1,536
Licenses and Permits	328,953	0	0
Fines and Forfeitures	103,314	13,184	0
Charges for Services	2,627,670	501,311	0
Rent	721,416	0	0
Special Assessments	0	0	0
Other	777,006	258,058	227,822
<i>Total Revenues</i>	<u>29,065,224</u>	<u>5,339,571</u>	<u>14,250,244</u>
Expenditures			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	7,160,796	0	0
Judicial	3,821,037	0	0
Public Safety	11,053,144	0	0
Public Works	362,538	5,277,704	0
Health	821,410	0	0
Human Services	716,102	0	12,472,330
Economic Development and Assistance	441,806	0	0
Capital Outlay	0	0	0
Intergovernmental	169,537	0	0
<i>Debt Service:</i>			
Principal Retirement	55,890	0	0
Interest and Fiscal Charges	10,444	0	0
<i>Total Expenditures</i>	<u>24,612,704</u>	<u>5,277,704</u>	<u>12,472,330</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,452,520</u>	<u>61,867</u>	<u>1,777,914</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	64,047	0	0
Transfers In	0	0	0
Transfers Out	(2,903,246)	(134,225)	(400,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,839,199)</u>	<u>(134,225)</u>	<u>(400,000)</u>
<i>Net Change in Fund Balances</i>	1,613,321	(72,358)	1,377,914
<i>Fund Balances at Beginning of Year</i>	14,368,045	1,899,728	4,614,036
<i>Fund Balances at End of Year</i>	<u>\$15,981,366</u>	<u>\$1,827,370</u>	<u>\$5,991,950</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$1,791,975	\$13,109,871
0	15,684,391
4,623,012	20,263,915
9,987	463,102
0	328,953
129,033	245,531
1,639,128	4,768,109
0	721,416
15,369	15,369
115,687	1,378,573
<u>8,324,191</u>	<u>56,979,230</u>
847,474	8,008,270
1,110,489	4,931,526
1,910,933	12,964,077
126,266	5,766,508
0	821,410
2,052,601	15,241,033
1,220,155	1,661,961
1,613,879	1,613,879
0	169,537
765,000	820,890
357,403	367,847
<u>10,004,200</u>	<u>52,366,938</u>
<u>(1,680,009)</u>	<u>4,612,292</u>
0	64,047
3,439,789	3,439,789
(11,271)	(3,448,742)
<u>3,428,518</u>	<u>55,094</u>
1,748,509	4,667,386
<u>2,599,253</u>	<u>23,481,062</u>
<u>\$4,347,762</u>	<u>\$28,148,448</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, 2017*

Net Change in Fund Balances - Total Governmental Funds	\$4,667,386
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period:	
Capital Outlay	4,072,096
Depreciation	<u>(5,179,089)</u>
Total	(1,106,993)
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.	(96,124)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues:	
Property Taxes	34,977
Sales Taxes	(151,202)
Intergovernmental Revenue	(98,690)
Charges for Services	<u>686</u>
Total	(214,229)
Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	820,890
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	1,495
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	(159,579)
Amortization of Premium on Bonds Issued	16,300
Deferred Outflows from Refundings	<u>(20,660)</u>
Total	(163,939)
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	(64,047)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	2,254,584
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(4,520,909)
The internal service fund used by management to charge the cost of insurance to individual funds is not reported in the government-wide Statement of Activities. Governmental expenditures and the related internal service fund revenue are eliminated. The net revenue (expense) of the internal service fund is allocated among the activities.	<u>264,444</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$1,842,558</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2017*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,582,737	\$3,582,737	\$3,592,057	\$9,320
Sales Tax	16,200,000	16,200,000	15,973,315	(226,685)
Intergovernmental	2,467,222	2,467,222	2,456,697	(10,525)
Interest	305,000	305,000	421,811	116,811
Licenses and Permits	224,500	224,500	328,953	104,453
Fines and Forfeitures	100,000	100,000	103,314	3,314
Charges for Services	1,435,788	1,435,788	1,393,113	(42,675)
Rent	512,000	512,000	721,416	209,416
Other	525,633	525,633	520,117	(5,516)
<i>Total Revenues</i>	<u>25,352,880</u>	<u>25,352,880</u>	<u>25,510,793</u>	<u>157,913</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	312,120	338,169	332,184	5,985
Materials and Supplies	4,500	4,644	2,130	2,514
Contractual Services	86,000	93,275	90,710	2,565
Capital Outlay	3,500	2,685	2,685	0
Other	448,000	444,797	60,356	384,441
Total County Commissioners	<u>854,120</u>	<u>883,570</u>	<u>488,065</u>	<u>395,505</u>
County Auditor				
Personal Services	660,633	657,515	623,550	33,965
Materials and Supplies	49,000	49,005	39,329	9,676
Contractual Services	3,500	3,500	0	3,500
Capital Outlay	13,160	13,160	9,996	3,164
Other	115,500	27,916	25,064	2,852
Total County Auditor	<u>841,793</u>	<u>751,096</u>	<u>697,939</u>	<u>53,157</u>
County Treasurer				
Personal Services	340,682	386,285	373,065	13,220
Materials and Supplies	23,500	25,811	25,346	465
Contractual Services	1,550	1,550	997	553
Capital Outlay	2,700	893	512	381
Other	4,945	5,105	4,069	1,036
Total County Treasurer	<u>373,377</u>	<u>419,644</u>	<u>403,989</u>	<u>15,655</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financial Administration				
Contractual Services	45,000	44,308	42,479	1,829
Total Other Financial Administration	45,000	44,308	42,479	1,829
Prosecuting Attorney				
Personal Services	904,699	982,818	956,924	25,894
Materials and Supplies	20,025	20,773	20,166	607
Allowances	63,782	63,782	63,607	175
Other	14,340	14,895	14,502	393
Total Prosecuting Attorney	1,002,846	1,082,268	1,055,199	27,069
Bureau of Inspection				
Contractual Services	58,767	59,566	59,566	0
Total Bureau of Inspection	58,767	59,566	59,566	0
Budget Commission				
Other	1,000	1,000	0	1,000
Total Budget Commission	1,000	1,000	0	1,000
Planning Commission				
Personal Services	118,222	119,237	110,228	9,009
Materials and Supplies	2,500	2,500	2,500	0
Contractual Services	2,500	2,500	675	1,825
Other	10,010	10,010	4,215	5,795
Total Planning Commission	133,232	134,247	117,618	16,629
Data Processing Board				
Materials and Supplies	10,000	10,000	6,272	3,728
Contractual Services	406,000	433,173	409,485	23,688
Capital Outlay	165,950	171,634	161,800	9,834
Total Data Processing Board	581,950	614,807	577,557	37,250
Board of Elections				
Personal Services	562,147	562,147	494,329	67,818
Materials and Supplies	36,000	36,000	9,211	26,789
Contractual Services	236,967	239,562	207,354	32,208
Capital Outlay	95,000	95,000	92,850	2,150
Other	20,150	20,150	14,222	5,928
Total Board of Elections	950,264	952,859	817,966	134,893

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Buildings and Grounds				
Personal Services	1,015,608	1,061,680	1,045,548	16,132
Materials and Supplies	53,500	54,559	50,534	4,025
Contractual Services	72,000	92,947	52,690	40,257
Capital Outlay	452,500	463,229	402,015	61,214
Other	402,500	412,463	309,875	102,588
Total Buildings and Grounds	<u>1,996,108</u>	<u>2,084,878</u>	<u>1,860,662</u>	<u>224,216</u>
Recorder				
Personal Services	360,175	360,925	346,884	14,041
Materials and Supplies	5,500	5,834	3,234	2,600
Contractual Services	59,200	66,545	56,906	9,639
Other	4,988	5,063	4,039	1,024
Total Recorder	<u>429,863</u>	<u>438,367</u>	<u>411,063</u>	<u>27,304</u>
Ross County Service Center				
Materials and Supplies	75,000	117,729	89,092	28,637
Contractual Services	240,531	250,942	216,813	34,129
Other	129,000	137,244	114,004	23,240
Total Ross County Service Center	<u>444,531</u>	<u>505,915</u>	<u>419,909</u>	<u>86,006</u>
Taxes on Property				
Levies and Assessments - Taxes	10,000	10,016	10,016	0
Delinquent Tax Advertising	0	1,000	797	203
Auditor and Treasurer Fees	0	90,000	86,001	3,999
Total Taxes on Property	<u>10,000</u>	<u>101,016</u>	<u>96,814</u>	<u>4,202</u>
Total General Government - Legislative and Executive	<u>7,722,851</u>	<u>8,073,541</u>	<u>7,048,826</u>	<u>1,024,715</u>
Judicial				
Common Pleas Court - Other				
Personal Services	226,411	301,411	288,261	13,150
Public Defender	595,412	660,412	653,377	7,035
Attorney Fees	77,300	108,800	74,497	34,303
Juror Fees	50,000	50,000	30,271	19,729
Contractual Services	22,201	24,075	24,074	1
Other	5,000	9,095	6,545	2,550
Total Common Pleas Court - Other	<u>976,324</u>	<u>1,153,793</u>	<u>1,077,025</u>	<u>76,768</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Court of Appeals				
Materials and Supplies	4,000	4,000	3,428	572
Capital Outlay	8,000	8,206	4,268	3,938
Other	60,500	61,929	49,459	12,470
Total Court of Appeals	<u>72,500</u>	<u>74,135</u>	<u>57,155</u>	<u>16,980</u>
Common Pleas Court #1				
Personal Services	248,269	259,478	251,978	7,500
Materials and Supplies	10,000	10,000	10,000	0
Contractual Services	9,000	6,000	4,071	1,929
Capital Outlay	6,500	5,500	5,172	328
Other	20,500	23,500	19,657	3,843
Total Common Pleas Court #1	<u>294,269</u>	<u>304,478</u>	<u>290,878</u>	<u>13,600</u>
Common Pleas Court #2				
Personal Services	269,162	278,892	274,810	4,082
Materials and Supplies	13,000	8,000	3,723	4,277
Contractual Services	6,500	6,500	3,100	3,400
Capital Outlay	5,000	6,873	3,823	3,050
Other	19,800	19,800	14,241	5,559
Total Common Pleas Court #2	<u>313,462</u>	<u>320,065</u>	<u>299,697</u>	<u>20,368</u>
Jury Commission				
Personal Services	719	719	569	150
Materials and Supplies	12,100	12,525	9,358	3,167
Capital Outlay	300	300	0	300
Other	660	760	584	176
Total Jury Commission	<u>13,779</u>	<u>14,304</u>	<u>10,511</u>	<u>3,793</u>
Juvenile Court				
Personal Services	840,017	932,674	918,860	13,814
Materials and Supplies	4,783	4,783	4,783	0
Capital Outlay	0	3,153	3,052	101
Other	41,543	39,939	29,945	9,994
Total Juvenile Court	<u>886,343</u>	<u>980,549</u>	<u>956,640</u>	<u>23,909</u>
Probate Court				
Personal Services	436,485	457,953	401,960	55,993
Materials and Supplies	13,000	15,000	14,721	279
Capital Outlay	3,000	3,000	2,908	92
Other	43,186	42,189	23,774	18,415
Total Probate Court	<u>495,671</u>	<u>518,142</u>	<u>443,363</u>	<u>74,779</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	456,428	485,305	476,725	8,580
Materials and Supplies	74,000	74,000	43,950	30,050
Contractual Services	10,500	10,500	4,748	5,752
Capital Outlay	3,000	7,690	5,540	2,150
Other	2,700	2,992	2,237	755
Total Clerk of Courts	<u>546,628</u>	<u>580,487</u>	<u>533,200</u>	<u>47,287</u>
Municipal Court				
County Share	148,700	148,700	137,422	11,278
Juror's Fees	8,500	8,500	4,990	3,510
Witness Fees	8,000	8,000	6,416	1,584
Criminal Prosecution	34,335	34,335	34,335	0
Indigent Defense	10,000	13,200	12,869	331
Total Municipal Court	<u>209,535</u>	<u>212,735</u>	<u>196,032</u>	<u>16,703</u>
Total General Government - Judicial	<u>3,808,511</u>	<u>4,158,688</u>	<u>3,864,501</u>	<u>294,187</u>
Public Safety				
Adult Probation				
Personal Services	244,368	244,368	227,972	16,396
Materials and Supplies	9,200	9,971	8,324	1,647
Contractual Services	1,000	1,000	0	1,000
Capital Outlay	15,500	16,525	10,762	5,763
Other	7,500	9,463	5,510	3,953
Total Adult Probation	<u>277,568</u>	<u>281,327</u>	<u>252,568</u>	<u>28,759</u>
Juvenile Probation				
Personal Services	321,412	323,714	260,590	63,124
Materials and Supplies	1,328	1,328	350	978
Other	9,726	9,932	4,361	5,571
Total Juvenile Probation	<u>332,466</u>	<u>334,974</u>	<u>265,301</u>	<u>69,673</u>
Juvenile IV-E Program				
Personal Services	347,642	357,071	354,604	2,467
Materials and Supplies	3,544	3,544	2,217	1,327
Contractual Services	180,000	199,361	168,602	30,759
Other	20,976	21,476	11,602	9,874
Total Juvenile IV-E Program	<u>552,162</u>	<u>581,452</u>	<u>537,025</u>	<u>44,427</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Detention Home				
Other	500,000	500,000	499,424	576
Total Detention Home	500,000	500,000	499,424	576
Coroner				
Personal Services	268,920	289,320	274,395	14,925
Materials and Supplies	4,800	4,800	4,324	476
Contractual Services	500	400	400	0
Capital Outlay	1,500	11,713	11,686	27
Other	97,200	113,037	112,907	130
Total Coroner	372,920	419,270	403,712	15,558
Sheriff				
Personal Services	113,985	117,603	113,975	3,628
Allowances	32,374	33,993	33,993	0
Other	1,700	2,184	2,184	0
Total Sheriff	148,059	153,780	150,152	3,628
Emergency Management				
Grants - Disaster Services	55,000	55,000	55,000	0
Total Emergency Management	55,000	55,000	55,000	0
Total Public Safety	2,238,175	2,325,803	2,163,182	162,621
Public Works				
Engineer				
Personal Services	134,970	144,562	140,552	4,010
Materials and Supplies	3,500	2,203	2,203	0
Construction - Sales Tax	149,500	149,500	149,500	0
Capital Outlay	10,000	9,410	9,354	56
Other	1,750	1,825	1,825	0
Total Engineer	299,720	307,500	303,434	4,066
Air Navigation Facilities				
Personal Services	20,278	20,278	19,977	301
Materials and Supplies	5,000	5,500	4,854	646
Contractual Services	15,500	83,394	82,572	822
Capital Outlay	5,000	1,000	576	424
Other	9,000	8,521	7,065	1,456
Total Air Navigation Facilities	54,778	118,693	115,044	3,649
Total Public Works	354,498	426,193	418,478	7,715

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, 2017*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health				
Vital Statistics				
Registration Fees	2,000	2,000	1,646	354
Total Vital Statistics	2,000	2,000	1,646	354
Agriculture				
Soil and Water - Grants	247,538	247,538	247,538	0
Extension Grants	290,000	290,000	290,000	0
Agricultural Society - Grants	12,500	12,500	12,500	0
Fair/Debt	87,500	87,500	87,500	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	3,159	3,159	1,268	1,891
Total Agriculture	643,997	643,997	642,106	1,891
Other Health				
Crippled Children Aid	122,079	122,079	66,263	55,816
Grant - Sales Tax - Health Department	108,000	108,000	108,000	0
Total Other Health	230,079	230,079	174,263	55,816
Total Health	876,076	876,076	818,015	58,061
Human Services				
Veteran's Assistance				
Personal Services	119,986	133,162	130,909	2,253
Materials and Supplies	5,706	5,516	5,439	77
Contractual Services	1,000	500	500	0
Relief Allowances	221,263	283,433	282,899	534
Capital Outlay	29,000	34,500	30,598	3,902
Other	8,240	3,388	3,384	4
Total Veteran's Assistance	385,195	460,499	453,729	6,770
Veteran's Service				
Personal Services	237,335	207,271	202,573	4,698
Burials	29,000	19,346	19,346	0
Other	72,000	83,379	83,291	88
Total Veteran's Service	338,335	309,996	305,210	4,786
Total Human Services	723,530	770,495	758,939	11,556
Economic Development and Assistance				
Grants - Other				
	465,000	544,854	441,806	103,048
Total Economic Development and Assistance	465,000	544,854	441,806	103,048
Intergovernmental				
Contractual Services				
	193,886	193,886	139,537	54,349
Total Intergovernmental	193,886	193,886	139,537	54,349

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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Total Expenditures</i>	16,382,527	17,369,536	15,653,284	1,716,252
<i>Excess of Revenues Over Expenditures</i>	8,970,353	7,983,344	9,857,509	1,874,165
Other Financing Sources (Uses)				
Advances In	158,665	158,665	320,898	162,233
Advances Out	0	0	(91,795)	(91,795)
Transfers In	50,000	50,000	0	(50,000)
Transfers Out	(8,967,296)	(9,986,694)	(9,986,671)	23
<i>Total Other Financing Sources (Uses)</i>	(8,758,631)	(9,778,029)	(9,757,568)	20,461
<i>Net Change in Fund Balance</i>	211,722	(1,794,685)	99,941	1,894,626
Fund Balance at Beginning of Year	5,764,338	5,764,338	5,764,338	0
Prior Year Encumbrances Appropriated	491,380	491,380	491,380	0
Fund Balance at End of Year	<u>\$6,467,440</u>	<u>\$4,461,033</u>	<u>\$6,355,659</u>	<u>\$1,894,626</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$4,400,000	\$4,400,000	\$4,551,015	\$151,015
Interest	3,200	3,200	14,599	11,399
Fines and Forfeitures	11,000	11,000	13,184	2,184
Charges for Services	0	0	500,371	500,371
Other	240,374	240,374	261,016	20,642
<i>Total Revenues</i>	<u>4,654,574</u>	<u>4,654,574</u>	<u>5,340,185</u>	<u>685,611</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	2,253,794	2,363,369	2,301,908	61,461
Materials and Supplies	502,000	686,618	634,788	51,830
Capital Outlay	1,332,871	2,124,126	2,123,439	687
Other	440,350	408,125	398,982	9,143
Total Public Works	<u>4,529,015</u>	<u>5,582,238</u>	<u>5,459,117</u>	<u>123,121</u>
<i>Total Expenditures</i>	<u>4,529,015</u>	<u>5,582,238</u>	<u>5,459,117</u>	<u>123,121</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>125,559</u>	<u>(927,664)</u>	<u>(118,932)</u>	<u>808,732</u>
Other Financing Sources (Uses)				
Advances In	29,574	29,574	29,574	0
Transfers Out	(134,800)	(134,225)	(134,225)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(105,226)</u>	<u>(104,651)</u>	<u>(104,651)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	20,333	(1,032,315)	(223,583)	808,732
Fund Balances at Beginning of Year	653,509	653,509	653,509	0
Prior Year Encumbrances Appropriated	256,221	256,221	256,221	0
Fund Balances at End of Year	<u>\$930,063</u>	<u>(\$122,585)</u>	<u>\$686,147</u>	<u>\$808,732</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$7,082,714	\$7,082,714	\$7,700,702	\$617,988
Intergovernmental	5,997,670	6,207,670	6,157,725	(49,945)
Interest	7,500	7,500	1,536	(5,964)
Other	27,683	27,683	229,605	201,922
<i>Total Revenues</i>	<u>13,115,567</u>	<u>13,325,567</u>	<u>14,089,568</u>	<u>764,001</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	7,456,000	7,698,110	7,457,105	241,005
Materials and Supplies	170,000	170,000	102,032	67,968
Contractual Services	4,306,500	4,435,780	4,104,434	331,346
Capital Outlay	71,500	51,500	33,415	18,085
Other	728,625	995,599	870,584	125,015
<i>Total Human Services</i>	<u>12,732,625</u>	<u>13,350,989</u>	<u>12,567,570</u>	<u>783,419</u>
<i>Total Expenditures</i>	<u>12,732,625</u>	<u>13,350,989</u>	<u>12,567,570</u>	<u>783,419</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>382,942</u>	<u>(25,422)</u>	<u>1,521,998</u>	<u>1,547,420</u>
Other Financing Uses				
Advances Out	(111,607)	(111,607)	(111,607)	0
Transfers Out	(225,000)	(400,000)	(400,000)	0
<i>Total Other Financing Uses</i>	<u>(336,607)</u>	<u>(511,607)</u>	<u>(511,607)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	46,335	(537,029)	1,010,391	1,547,420
Fund Balances at Beginning of Year	3,516,720	3,516,720	3,516,720	0
Prior Year Encumbrances Appropriated	133,613	133,613	133,613	0
Fund Balances at End of Year	<u>\$3,696,668</u>	<u>\$3,113,304</u>	<u>\$4,660,724</u>	<u>\$1,547,420</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2017

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$218,254	\$1,156,504
Accounts Receivable	12,211	0
Intergovernmental Receivable	0	93,677
Prepaid Items	0	446,860
<i>Total Current Assets</i>	<u>230,465</u>	<u>1,697,041</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	41,981	0
<i>Total Noncurrent Assets</i>	<u>56,415</u>	<u>0</u>
<i>Total Assets</i>	<u>286,880</u>	<u>1,697,041</u>
Liabilities		
<i>Current Liabilities:</i>		
Unearned Revenue	823	0
<i>Total Current Liabilities</i>	<u>823</u>	<u>0</u>
<i>Long-Term Liabilities:</i>		
Claims Payable	0	103,477
<i>Total Liabilities</i>	<u>823</u>	<u>103,477</u>
Net Position		
Investment in Capital Assets	56,415	0
Unrestricted	229,642	1,593,564
<i>Total Net Position</i>	<u>\$286,057</u>	<u>\$1,593,564</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, 2017*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Operating Revenues		
Charges for Services	\$54,289	\$8,387,484
Miscellaneous	2,970	146,260
<i>Total Operating Revenues</i>	<u>57,259</u>	<u>8,533,744</u>
Operating Expenses		
Contractual Services	62,400	8,260,060
Materials and Supplies	4,603	0
Claims	0	11,689
Refunds	0	22,607
Other	7,797	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>79,800</u>	<u>8,294,356</u>
<i>Operating Income (Loss)</i>	<u>(22,541)</u>	<u>239,388</u>
Nonoperating Revenue		
Interest	0	16,103
Intergovernmental	37,800	0
<i>Total Nonoperating Revenue</i>	<u>37,800</u>	<u>16,103</u>
Transfers In	0	8,953
<i>Change in Net Position</i>	15,259	264,444
<i>Net Position at Beginning of Year</i>	<u>270,798</u>	<u>1,329,120</u>
<i>Net Position at End of Year</i>	<u>\$286,057</u>	<u>\$1,593,564</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$49,212	\$8,387,484
Other Cash Receipts	2,970	58,477
Cash Payments for Goods and Services	(67,203)	(8,307,415)
Cash Payments for Claims	0	(25,731)
Other Cash Payments	(7,797)	(22,607)
<i>Net Cash from (for) Operating Activities</i>	<u>(22,818)</u>	<u>90,208</u>
Cash Flows from Noncapital Financing Activities		
Advances Out	0	(70,000)
Transfers In	0	8,953
<i>Net Cash for Noncapital Financing Activities</i>	<u>0</u>	<u>(61,047)</u>
Cash Flows from Capital and Related Financing Activities		
Cash Received from Capital Grants	37,800	0
<i>Net Cash from Capital and Related Financing Activities</i>	<u>37,800</u>	<u>0</u>
Cash Flows from Investing Activities		
Interest on Investments	0	16,103
<i>Net Increase in Cash and Cash Equivalents</i>	14,982	45,264
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>203,272</u>	<u>1,111,240</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$218,254</u></u>	<u><u>\$1,156,504</u></u>
Reconciliation of Operating Income (Loss) to Net Cash from (for) Operating Activities		
Operating Income (Loss)	(\$22,541)	\$239,388
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	(4,813)	0
Intergovernmental Receivable	0	(87,783)
Prepaid Assets	0	(37,265)
<i>Increase (Decrease) in Liabilities:</i>		
Contracts Payable	(200)	0
Unearned Revenue	(264)	0
Claims Payable	0	(14,042)
Intergovernmental Payable	0	(10,090)
<i>Net Cash from (for) Operating Activities</i>	<u><u>(\$22,818)</u></u>	<u><u>\$90,208</u></u>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2017

	Private Purpose Trust Fund	Agency Funds
Assets		
Equity in Pooled Cash, Cash Equivalents and Investments	\$6,043	\$11,253,645
Cash and Cash Equivalents in Segregated Accounts	0	1,683,696
Intergovernmental Receivable	0	2,796,363
Property Taxes Receivable	0	49,312,044
<i>Total Assets</i>	6,043	65,045,748
Liabilities		
Intergovernmental Payable	0	63,893,653
Undistributed Monies	0	450,863
Deposits Held and Due To Others	0	701,232
<i>Total Liabilities</i>	0	\$65,045,748
Net Position		
Held in Trust for Other Individuals and Organizations	6,043	
<i>Total Net Position</i>	\$6,043	

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended December 31, 2017

	<u>Private Purpose Trust Fund</u>
Additions	<u>\$0</u>
Deductions	<u>0</u>
<i>Change in Net Position</i>	0
<i>Net Position at Beginning of Year</i>	<u>6,043</u>
<i>Net Position at End of Year</i>	<u><u>\$6,043</u></u>

See accompanying notes to the basic financial statements.

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.

The Ross County Land Reutilization Corporation (Land Bank) was formed on August 10, 2016 as a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724, to strengthen neighborhoods in the County by returning vacant and abandoned properties to productive use. The Land Bank has been designated as the County's agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in assembling and clearing title to land for economic development purposes. The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Chillicothe), and one representative from a Ross County township with a population of ten thousand or more (Scioto Township). The Board of Directors has the

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. Because the County makes up and/or appoints a voting majority of the Board of Directors, and the County is able to impose its will on the operation of the Land Bank, the relationship between the County and the Land Bank is such that exclusion could cause the County's financial statements to be misleading. Therefore, the Land Bank is presented as a component unit in the financial statements. For more information on the Land Bank, please refer to Note 28.

The County participates in the following related organizations, joint ventures and jointly governed organizations. These organizations are presented in Note 20, Note 21 and Note 22, 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
- * Joint Solid Waste Management District
- * County Risk Sharing Authority, Inc.
- * Area 20/21 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
- * 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
- * Area 20/21 Workforce Investment Board

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the County's accounting policies are described below.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, except for interfund services. 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 and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses to program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements – During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented as a single column on the face of the proprietary fund 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, liabilities and deferred inflows of resources 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 Medicaid Sales Tax Transition, Correctional and Law Enforcement, Certificate of Title

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Administration, County Recorder's Equipment, Unclaimed Monies, and V.A. Facility Reserve 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.

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

Proprietary Funds – Proprietary fund reporting focuses on the determination of operating income, changes in net 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 a private-purpose trust fund and agency funds. The County's private-purpose trust fund is established to account for assets that are used for the prevention of delinquency in juveniles that are in the custody of Juvenile Court. 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, liabilities and deferred inflows and outflows of resources 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, current liabilities, and deferred inflows of resources 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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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.

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

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

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 are

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

reported on the government-wide Statement of Net Position and include deferred charges on refunding and pension expense. 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. A deferral for pension results from changes in Net Pension Liability not recognized as a component of current year pension expense. This amount is deferred and amortized over various periods as instructed by the pension plan administrators. Deferred outflows of resources related to pensions are explained further in Note 12.

A summary of deferred outflows of resources reported in the government-wide Statement of Net Position follows:

	Governmental Activities
<i>Deferred Outflows of Resources:</i>	
Deferred Charges on Refunding	\$144,618
Pension Expense	12,542,893
Total Deferred Outflows of Resources	\$12,687,511

In addition to liabilities, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position/fund balance 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, pension, capital lease and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. Capital lease represents amounts for which there is a receivable as of December 31, 2017, but which revenue will not be recognized until future periods. 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 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. Additionally, deferred inflows related to pensions are reported in the government-wide Statement of Net Position. Deferred inflows related to pensions result from changes in Net Pension Liability not recognized as a component of current year pension expense. Deferred inflows of resources related to pension are explained further in Note 12.

A summary of deferred inflows of resources reported in the government-wide Statement of Net Position follows:

	Governmental Activities
<i>Deferred Inflows of Resources:</i>	
Nonexchange Revenue	\$13,485,449
Pensions	430,682
Total Deferred Inflows of Resources	\$13,916,131

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

On the modified accrual basis of accounting, the County has recorded certain receivables where the related revenue is unavailable. Unavailable revenue has been reported as deferred inflow of resources on the governmental fund Balance Sheet as follows:

	Governmental Funds				Totals
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Other Governmental Funds	
<i>Deferred Inflows of Resources:</i>					
Property Taxes	\$3,872,632	\$0	\$7,955,303	\$1,899,920	\$13,727,855
Sales Taxes	1,509,407	0	0	0	1,509,407
Grants, Entitlements, Shared Revenue	540,423	1,445,016	337,404	1,997,664	4,320,507
Charges for Services	10,406	0	0	0	10,406
Capital Lease	1,600,365	0	0	0	1,600,365
Total Deferred Inflows of Resources	\$7,533,233	\$1,445,016	\$8,292,707	\$3,897,584	\$21,168,540

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

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 2017.

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

The Jail Commissary Fund (nonmajor special revenue), Unclaimed Monies Fund (combined with the General Fund), and Medicaid Sales Tax Transition 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.

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 2017, the County's investments were limited to certificates of deposit, STAR Ohio, Federal agency securities and money market funds. 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. STAR Ohio is an investment pool managed by the State Treasurer's Office that allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price that is the price the investment could be sold for on December 31, 2017.

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 2017 amounted to \$436,980 and includes \$312,038 assigned from other funds of the County.

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

G. Inventory

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

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

H. Prepaid Items

Payments to vendors for services that benefit periods beyond December 31, 2017 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.

Ross County, Ohio
Notes to the Basic Financial Statements
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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 retirements during the year. Donated capital assets, donated works of art or similar items, and capital assets received in a service concession arrangement are reported at acquisition value. 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:

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

J. Interfund Balances

On 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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 and net pension liability 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.

Ross County, Ohio
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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 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 \$18,699,790 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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) is presented for the General Fund and major special revenue funds on the budget basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and modified accrual GAAP basis are that:

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

Net Change in Fund Balances/Excess of Revenues and Other Sources			
Over (Under) Expenditures and Other Uses			
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
GAAP Basis	\$1,613,321	(\$72,358)	\$1,377,914
<i>Adjustments:</i>			
Revenue Accruals	167,725	614	(160,676)
Expenditure Accruals	93,207	118,049	103,393
Other Sources (Uses)	135,056	29,574	(111,607)
Encumbrances	(592,103)	(299,462)	(198,633)
<i>Prospective Difference:</i>			
Activity of Funds Reclassified for GAAP Reporting Purposes	(1,317,265)	0	0
Budget Basis	\$99,941	(\$223,583)	\$1,010,391

NOTE 4 - NEW GASB PRONOUNCEMENTS

For the year ended December 31, 2017, the County implemented GASB Statement No. 74, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans”, GASB Statement No. 80, “Blending Requirements for Certain Component Units”, GASB Statement No. 81, “Irrevocable Split-Interest Agreements,” and GASB Statement No. 82, “Pension Issues. The implementation of GASB Statement Nos. 74, 80, 81 and 82 had no effect on the prior period fund balances or net position of the County.

NOTE 5 - CASH, DEPOSITS AND INVESTMENTS

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

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

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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.

The amount available for deposit and investment is as follows:

<i>Cash, Cash Equivalents and Investments (Carrying Amounts)</i>	
Pooled	\$34,235,409
Segregated	2,050,098
Reconciling Items (Net) to Arrive at Bank Balances of Deposits	772,602
Total Bank Balances - Deposits and Investments	\$37,058,109

An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee, or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

The following information classifies deposits by categories of risk as defined in GASB Statement No. 3, *Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements*, and GASB Statement No. 40, *Deposit and Investment Risk Disclosures*.

At year end, the County had \$10,000 in undeposited cash on hand which is included on the Balance Sheet and Statement of Net Position as part of "Equity in Pooled Cash, Cash Equivalents and Investments."

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, 2017, the carrying amount of all County deposits was \$26,196,455. Based on the criteria described in GASB Statement No. 40, \$20,864,057 of the \$26,969,057 in bank balances of the County was exposed to custodial risk as discussed above, while \$6,105,000 was covered by FDIC. The \$20,864,057 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 has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

Ross County, Ohio
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Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

All of the County's financial institutions are enrolled in the OPCS.

Investments - As of December 31, 2017, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities		
		Less Than One Year	One to Three Years	Three to Five Years
Federal Home Loan Bank Discount Notes	\$1,661,782	\$572,395	\$489,340	\$600,047
Federal National Mortgage Association	2,400,701	0	2,400,701	0
Federal Home Loan Mortgage Corporation Notes	5,184,961	598,794	2,318,366	2,267,801
Federal Farm Credit Bank Notes	761,196	0	0	761,196
STAR Ohio	80,412	80,412	0	0
Totals	\$10,089,052	\$1,251,601	\$5,208,407	\$3,629,044

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

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's policy limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of "AAAm" to STAR Ohio and a rating of AA+ to the Federal agency securities. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's policy minimizes concentration of credit risk by diversifying assets by issuer as necessary. The County's investments in Federal Home Loan Bank Discount Notes, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation Notes, Federal Farm Credit Bank Notes and STAR Ohio were 16.5%, 23.8%, 51.4%, 7.5%, and 0.8%, respectively, of the County's total investments.

The County has categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the

Ross County, Ohio
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fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2017. All of the County's investments are Level 1 inputs.

NOTE 6 – INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2017 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. The County expects to repay all interfund balances within the next year.

Funds	Receivables	Payables
General	\$1,094,128	\$0
Motor Vehicle Gas Tax	19,583	600,000
Board of Developmental Disabilities	94,991	0
Other Nonmajor Governmental	3,224	611,926
Totals	\$1,211,926	\$1,211,926

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. The funds obligated to repay these advances are the Economic Development Fund (Other Nonmajor Governmental - Special Revenue Fund), Permanent Improvement Fund (Other Nonmajor Governmental - Capital Project Fund), and Road & Bridge Improvements Fund (Other Nonmajor Governmental - Capital Project Fund) at interest rates of 2.35%, 4.68% and 2.50% respectively. See Note 27 for more information.

Funds	Advances to Other Funds	Advances from Other Funds
General	\$1,849,564	\$0
Motor Vehicle Gas Tax	239,192	0
Board of Developmental Disabilities	1,160,244	0
Other Nonmajor Governmental	0	3,249,000
Totals	\$3,249,000	\$3,249,000

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.

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For the Year Ended December 31, 2017

	Transfer to Funds		
	Other Nonmajor Governmental	Internal Service	Total
Transfer from Funds			
General	\$2,894,293	\$8,953	\$2,903,246
Motor Vehicle Gas Tax	134,225	0	134,225
Board of Developmental Disabilities	400,000	0	400,000
Other Nonmajor Governmental	11,271	0	11,271
Totals	\$3,439,789	\$8,953	\$3,448,742

NOTE 7 – RECEIVABLES

Receivables at December 31, 2017 consisted of property taxes, sales taxes, interest, accounts (billings for user charged services), loans, capital lease and intergovernmental grants. All receivables are considered fully collectible. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities and Fiduciary Fund	
<i>General Fund</i>	
Local Government Distributions and Other Grants	\$2,303,904
<i>Motor Vehicle Gas Tax Fund</i>	
Auto Tax and Gas Tax Distributions	2,167,524
<i>Board of Developmental Disabilities Fund</i>	
State/Federal Funding	337,404
<i>Other Nonmajor Governmental Funds</i>	
Small Cities Block Grant	693,973
Drug Court Grant	585,417
JRIG Grant	247,187
Sheriff Jail Diversion Grant	209,672
Juvenile Court Title IV-E Grant	184,009
401 Care and Custody Grant	109,212
Children Services State Funding	60,556
Airport Construction Grant	57,732
ATP Grant	48,850
Prison Diversion Subsidy	45,000
Other Sheriff Grants	44,293
Senior Citizens State Funding	38,731
VOCA/SVAA Grant	15,617
Total Other Nonmajor Governmental Funds	2,340,249

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Notes to the Basic Financial Statements
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<i>Internal Service Fund</i>	
Ross County Group Insurance	93,677
<i>Fiduciary Funds</i>	
Library and Local Government Distributions	1,891,362
Auto Tax and Gas Tax Distributions	905,001
Total Fiduciary Funds	2,796,363
Total Intergovernmental Receivables	\$10,039,121

NOTE 8 – CAPITAL ASSETS

A summary of changes in general capital assets during 2017 were as follows:

	Balance January 1, 2017	Additions	Deletions	Balance December 31, 2017
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$3,475,605	\$0	\$0	\$3,475,605
Construction in Progress	383,452	1,965,805	(1,270,172)	1,079,085
Total Nondepreciable Capital Assets	3,859,057	1,965,805	(1,270,172)	4,554,690
<i>Depreciable Capital Assets:</i>				
Land Improvements	7,129,375	0	0	7,129,375
Buildings, Structures and Improvements	34,889,413	582,742	0	35,472,155
Furniture, Fixtures and Equipment	11,954,497	184,075	(515,356)	11,623,216
Infrastructure	48,023,228	2,609,646	(200,746)	50,432,128
Total Depreciable Capital Assets	101,996,513	3,376,463	(716,102)	104,656,874
<i>Accumulated Depreciation:</i>				
Land Improvements	(4,985,939)	(306,758)	0	(5,292,697)
Buildings, Structures and Improvements	(23,121,981)	(975,660)	0	(24,097,641)
Furniture, Fixtures and Equipment	(6,864,922)	(752,359)	435,949	(7,181,332)
Infrastructure	(36,568,817)	(3,144,312)	184,029	(39,529,100)
Total Accumulated Depreciation	(71,541,659)	(5,179,089)	619,978	(76,100,770)
Depreciable Capital Assets, Net	30,454,854	(1,802,626)	(96,124)	28,556,104
Governmental Activities Capital Assets, Net	\$34,313,911	\$163,179	(\$1,366,296)	\$33,110,794

At December 31, 2017, furniture, fixtures and equipment include \$344,846 of capital assets under capital leases.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

Governmental Activities	
<i>General Government:</i>	
Legislative and Executive	\$513,572
Judicial	40,231
Public Safety	639,545
Public Works	3,837,660
Human Services	146,314
Conservation and Recreation	1,767
Governmental Activities Depreciation Expense	\$5,179,089

A summary of changes in capital assets during 2017 for business-type activities were as follows:

	Balance January 1, 2017	Additions	Deletions	Balance December 31, 2017
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$14,434	\$0	\$0	\$14,434
Total Nondepreciable Capital Assets	14,434	0	0	14,434
<i>Depreciable Capital Assets:</i>				
Plant and Facilities	249,987	0	0	249,987
Total Depreciable Capital Assets	249,987	0	0	249,987
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(203,006)	(5,000)	0	(208,006)
Total Accumulated Depreciation	(203,006)	(5,000)	0	(208,006)
Depreciable Capital Assets, Net	46,981	(5,000)	0	41,981
Business-Type Activities Capital Assets, Net	\$61,415	(\$5,000)	\$0	\$56,415

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 9 – LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2017 was as follows:

Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Balance January 1, 2017	Additions	Deletions	Balance December 31, 2017	Amounts Due Within One Year
Governmental Activities:					
<i>General Obligation Bonds Payable:</i>					
Various Purpose - Series 2008 2008-2028 3.25%-4.90%; \$5,800,000	\$3,270,000	\$0	\$365,000	\$2,905,000	\$365,000
Issuance Premium on Debt	6,602	0	825	5,777	825
Total General Obligation Bonds Payable	3,276,602	0	365,825	2,910,777	365,825
<i>Sales Tax Refunding Bonds Payable:</i>					
Various Purpose - Series 2012 2012-2024 2.00%-2.50%; \$4,435,000	3,235,000	0	400,000	2,835,000	415,000
Issuance Premium on Debt	123,802	0	15,475	108,327	15,475
Total Sales Tax Refunding Bonds Payable	3,358,802	0	415,475	2,943,327	430,475
<i>Net Pension Liability:</i>					
OPERS	20,599,353	10,130,645	4,173,832	26,556,166	0
STRS	4,274,183	1,057,956	1,806,953	3,525,186	0
Total Net Pension Liability	24,873,536	11,188,601	5,980,785	30,081,352	0
<i>Other Long-Term Obligations:</i>					
Compensated Absences	1,929,424	1,627,364	1,467,785	2,089,003	1,358,259
Capital Leases	135,125	64,047	55,890	143,282	49,839
Claims Payable	117,519	11,688	25,730	103,477	0
Total Other Long-Term Obligations	2,182,068	1,703,099	1,549,405	2,335,762	1,408,098
Governmental Activities					
Long-Term Obligations	\$33,691,008	\$12,891,700	\$8,311,490	\$38,271,218	\$2,204,398

The County pays obligations related to employee compensation from the fund(s) benefitting from their service. The pension amounts are paid from the fund from which the respective employees' salaries are paid. Most of the County's employees are paid from the General Fund, with the remainder being paid from the Motor Vehicle Gas Fund, Board of Developmental Disabilities Fund, Certificate of Title Fund, and other nonmajor special revenue funds.

The Various Purpose – Series 2008 bonds include serial and term bonds outstanding in the amount of \$1,080,000 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 of 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 issued to refund the \$2,170,000 Series 2004 bonds 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.

Ross County, Ohio
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For the Year Ended December 31, 2017

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.

Both the Various Purpose – Series 2008 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 \$5,777 and \$108,327, respectively.

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 2017 are as follows:

For the Year Ended		
December 31	Principal	Interest
2018	\$780,000	\$206,333
2019	625,000	184,625
2020	650,000	162,801
2021	670,000	140,075
2022	690,000	118,825
2023-2027	2,015,000	298,443
2028	310,000	15,190
Totals	\$5,740,000	\$1,126,292

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 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 \$3,112,218, payable through December 2024. For the current year, permissive sales tax revenues were \$15,684,391.

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, and Correctional and Law Enforcement 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 \$344,846, 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 \$55,890 were made in 2017 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, 2017 are as follows:

For the Year Ended December 31	Capital Lease Payments
2018	\$59,000
2019	43,152
2020	32,577
2021	22,201
2022	4,939
Total Minimum Lease Payments	161,869
Less: Amount Representing Interest	18,587
Present Value of Net Minimum Lease Payments	\$143,282

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 14 for more information.

NOTE 10 – CAPITAL LEASE – LESSOR DISCLOSURE

The County is the lessor in a direct financing lease with the Ross County Health District (lessee) for an office building and land. By its original terms, the lease began on September 1, 2014 and was scheduled to end on August 31, 2029; however, the Ross County Commissioners passed a resolution on December 19, 2016 extending the lease to December 31, 2030 and deferring all 2017 quarterly payments in the amount of \$125,519. Under the lease agreement, the lessee has an option to purchase the office building and land at the end of the lease term and, during the term of the lease, is required to pay the cost of taxes, insurance, utilities, maintenance and repair of the leased property. The County has recognized a lease receivable of \$1,631,745 that is equal to the future minimum lease payments to be received. The unearned portion of the lease is reported as a deferred inflow of resources. The following represents a summary of the future minimum lease payments to be received by the County as of December 31, 2017:

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

For the Year Ended December 31	Capital Lease Receivable
2018	\$125,519
2019	125,519
2020	125,519
2021	125,519
2022	125,519
2023-2027	627,594
2028-2030	376,556
Total Future Minimum Lease Receivable	1,631,745
Less: Unearned Interest Income	(207,270)
Net Minimum Lease Receivable	\$1,424,475

NOTE 11 - 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. During 2017, the Hospital retired the full amount of the Series 2008 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, 2017, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$27,824,558. Of this amount, \$24,924,558 was payable on the 2010 Series, \$0 was payable on the 2008 Series, and \$2,900,000 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 12 – PENSION PLANS

Net Pension Liability

The net pension liability reported on the Statement of Net Position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

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A. Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, who are not certified teachers with the school for developmental disabilities, participate in the Ohio Public Employees 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 and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
<u>Age and Service Requirements:</u> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<u>Age and Service Requirements:</u> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<u>Age and Service Requirements:</u> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<u>Formula:</u> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
Law Enforcement	Law Enforcement	Law Enforcement
<u>Age and Service Requirements:</u> Age 52 with 15 years of service credit	<u>Age and Service Requirements:</u> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<u>Age and Service Requirements:</u> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<u>Formula:</u> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average salary (FAS) represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.

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Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.0% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.0%.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	2017		2016	
	State and Local	Law Enforcement	State and Local	Law Enforcement
Statutory Maximum Contribution Rates				
Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	**	10.0%	**
Actual Contribution Rates				
Employer:				
Pension	13.0%	17.1%	12.0%	16.1%
Post-employment Health Care Benefits	1.0%	1.0%	2.0%	1.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>14.0%</u>	<u>17.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>	<u>10.0%</u>	<u>13.0%</u>

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2.0% greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required pension contributions to OPERS were \$2,148,720 for 2017. Of this amount, \$173,613 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Ross County, Ohio
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For the Year Ended December 31, 2017

	OPERS
Proportionate Share of the Net Pension Liability:	
Current Measurement Date	0.116945%
Prior Measurement Date	0.118925%
Change in Proportionate Share	-0.001980%
Proportion of the Net Pension Liability	\$26,556,166
Pension Expense	\$5,648,862

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences Between Expected and Actual Experience	\$35,994
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	3,954,826
Changes of assumptions	4,212,129
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	284,870
County Contributions Subsequent to the Measurement Date	2,148,720
Total Deferred Outflows of Resources	\$10,636,539
Deferred Inflows of Resources	
Differences Between Expected and Actual Experience	\$158,048
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	127,886
Total Deferred Inflows of Resources	\$285,934

\$2,148,720 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2017	\$3,352,016
2018	3,470,245
2019	1,495,549
2020	(115,925)
Total	\$8,201,885

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future

Ross County, Ohio
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For the Year Ended December 31, 2017

employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions, applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the OPERS' actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from the study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefits investment. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented below.

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
<i>COLA or Ad Hoc COLA:</i>		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.08 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2016, mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation period base of 2015 for males and 2010 for females.

Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

For 2015, mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

Ross County, Ohio
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The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2016, OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money weighted rate of return expressing investment performance, net of investments expense and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.75%
Domestic Equities	20.70%	6.34%
Real Estate	10.00%	4.75%
Private Equity	10.00%	8.97%
International Equities	18.30%	7.95%
Other investments	18.00%	4.92%
Total	100.00%	5.66%

Discount Rate

The discount rate used to measure the total pension liability for 2016 was 7.5%. The discount rate for 2015 was 8.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5%, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5%) or one-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
County's Proportionate Share of the Net Pension Liability	\$40,570,476	\$26,556,166	\$14,877,712

B. State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS’ fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at <http://www.strsoh.org>.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation was 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Age and service requirements for retirement increased effective August 1, 2015, and will continue to increase periodically for unreduced benefits until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5% of the 14.0% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14.0% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12% of the 14% member rate goes to the DC Plan and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan are allocated among 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. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For the year ended December 31, 2017, plan members were required to contribute 14.0% of their annual covered salary. The County was required to contribute 14.0%; the entire 14.0% was the portion used to fund pension obligations. The year 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required pension contributions to STRS were \$221,290 for 2017. All of this amount has been contributed as of the end of the year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	STRS
Proportionate Share of the Net Pension Liability:	
Current Measurement Date	0.014840%
Prior Measurement Date	0.012769%
Change in Proportionate Share	0.002071%
Proportion of the Net Pension Liability	\$3,525,186
Pension Expense	(\$1,127,953)

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resource related to pensions from the following sources:

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	STRS
Deferred Outflows of Resources	
Differences Between Expected and Actual Experience	\$136,127
Changes in Assumptions	770,997
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	893,366
County Contributions Subsequent to the Measurement Date	105,864
Total Deferred Outflows of Resources	\$1,906,354
Deferred Inflows of Resources	
Differences Between Expected and Actual Experience	\$28,412
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	116,336
Total Deferred Inflows of Resources	\$144,748

\$105,864 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	STRS
Fiscal Year Ending June 30:	
2018	\$458,869
2019	617,124
2020	400,731
2021	179,018
Total	\$1,655,742

Actuarial Assumptions - STRS

The total pension liabilities in the June 30, 2017 and June 30, 2016, actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2017	2016
Inflation	2.50%	2.75%
Projected salary increases	12.50% at age 20 to 2.50% at age 65	12.25% at age 20 to 2.75% at age 70
Investment Rate of Return	7.45%, net of investment expenses	7.75%, net of investment expenses, including inflation
Cost-of-Living Adjustments (COLA)	0.00% effective July 1, 2017	2.00% simple applied as follows: for members retiring August 1, 2013, or later, 2.00% COLA paid on fifth anniversary of retirement date.

For 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

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For 2016, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set-back four years, one year set-back from age 80 through 89, and not set-back from age 90 and above.

Actuarial assumptions used in the July 1, 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016. Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The 10 year expected real rate of return on pension plan investments was determined by STRS' investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Domestic Equity	28.00%	7.35%
International Equity	23.00%	7.55%
Alternatives	17.00%	7.09%
Fixed Income	21.00%	3.00%
Real Estate	10.00%	6.00%
Liquidity Reserves	<u>1.00%</u>	2.25%
 Total	 <u>100.00%</u>	

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and does not include investment expenses. Over a 30 year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate

The discount rate used to measure the total pension liability was 7.45% as of June 30, 2017. The discount rate as of June 30, 2016 was 7.75%. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45%) or one-percentage-point higher (8.45%) than the current rate:

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	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$5,053,234	\$3,525,186	\$2,238,034

Assumption Changes Since Prior Measurement Date – The Retirement Board approved several changes to the actuarial assumptions in 2017. The long term expected rate of return was reduced from 7.75% to 7.45%, the inflation assumption was lowered from 2.75% to 2.50%, the payroll growth assumption was lowered to 3.00%, and total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation. The healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

NOTE 13 – POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (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. 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 post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from the vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 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. Please see the Plan Statement in the OPERS 2015 CAFR for details.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the OPERS Board 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/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

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

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Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed at a rate of 14.0% of earnable salary, and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0.0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4.0%.

The County's contractually required postemployment health care contributions to OPERS were \$159,525 for 2017. Of this amount, \$12,796 is reported as an intergovernmental payable.

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 partial reimbursement of monthly Medicare Part B premiums.

Pursuant to Chapter 3307 of the Ohio Revised Code, the STRS Ohio Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. Nearly all health care plan enrollees, 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 can view the most recent *Comprehensive Annual Financial Report* by visiting <https://www.strsoh.org> or by requesting a copy by calling toll-free (888) 227-7877.

Funding Policy - Under Ohio law, funding for postemployment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 0% of covered payroll was allocated to postemployment health care for the years ended December 31, 2017, December 31, 2016 and December 31, 2015. The 14.0% employer contribution rate is the maximum rate established under Ohio law.

The County's contractually required postemployment health care contributions to STRS were \$0 for 2017, 2016 and 2015. The County has made 100% of the contributions required for the three years.

NOTE 14 – RISK MANAGEMENT

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

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General liability insurance is maintained in the amount of \$1,000,000 for each occurrence with no annual aggregate. Other liability insurance includes \$3,000,000 for unmanned aircraft general liability and law enforcement liability, \$1,000,000 for law enforcement liability, \$1,000,000 for automobile liability, \$1,000,000 for public officials' errors and omissions liability, \$8,000,000 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 \$131,373,432. Other property insurance includes the following: \$2,500,000 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, \$2,500,000 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 or actual cash value 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; and cyber liability coverage in the amount of \$4,000,000.

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 54 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 \$103,477 has been accrued as of December 31, 2017.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2016 and 2017 are:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2016	\$309,780	\$117,519	\$309,780	\$117,519
2017	117,519	11,689	25,731	103,477

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

NOTE 15 – PROPERTY TAX REVENUE

Property taxes include amounts levied against 2016 real and public utility property. The assessed value by property classification upon which 2017 revenues were derived follows:

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Property Classification	Assessed Values
Real Property	\$1,212,630,620
Public Utility Personal Property	89,482,140
Total	\$1,302,112,760

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, 8.60 mills have been levied based upon mills voted for the Developmental Disabilities, Children Services, and Senior Citizens levies. All property tax revenue generated by these levies is accounted for in the governmental funds of the County. 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	
			Children Services (c)	2014	
Senior Citizens (c)	2013	0.50	0.40	0.48	2017
Senior Citizens (c)	2016	0.30	0.28	0.29	2020
Developmental Disabilities (c)	2011	3.80	3.40	3.63	Continuing
Developmental Disabilities (c)	2017	3.00	2.85	2.93	Continuing
Totals		8.60	7.68	8.28	

(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 or renewals of levies originally voted in prior years.

In 2017, real property taxes were levied on January 1, 2017, on assessed values as of January 1, 2016, 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 update was completed in 2016. Real estate taxes were due and payable February 10, 2017 and July 7, 2017. Public utility real property is assessed at 35% of true value (which is, in general, net book value); public utility tangible personal property currently is assessed at varying percentages of true value.

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

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December 31, 2017. 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 2018 were recorded as revenue in 2017; the remaining receivable is offset by a credit to deferred inflows of resources in the fund financial statements.

NOTE 16 – TAX ABATEMENTS

A tax abatement is defined as a reduction in tax revenues that result from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forego tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the County or the citizens of the County. The County has entered into such agreements. A description of the County's abatement programs where the County has promised to forego taxes follows:

Enterprise Zone Program

The Ohio Enterprise Zone Program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. Enterprise zones are designated areas of land in which businesses can receive tax incentives in the form of tax exemptions on eligible new investment. The Enterprise Zone Program can provide tax exemptions for a portion of the value of new real property investment when the investment is made in conjunction with a project that includes job creation. Existing land values and existing building values are not eligible. The zone's geographic area is identified by the local communities involved in the creation of the zone. Once a zone is defined, the local legislative authority participating in the creation must petition the Director of ODSA. The Director must then certify the area for it to become an active Enterprise Zone. Local communities may offer tax incentives for non-retail projects that are establishing or expanding operations in the State of Ohio. Tax incentives are negotiated at the local level, and an enterprise zone agreement must be in place before the project begins.

There are 4 Enterprise Zones in the County. Businesses located in an Enterprise Zone may negotiate exemptions on new property tax from investment for up to seventy-five percent (75%) for 10 years. For commercial projects, job retention and/or creation is also required. Taxes are abated as the increase in assessed value resulting from the investment is not included (or included at a lesser amount) in the assessed value used for property tax computation for the taxpayer. Agreements must be in place before the project begins. In addition, the County may terminate or modify the exemptions from taxation granted under the agreement if the terms of the agreement are not met.

A summary of the taxes foregone on the County's abatement programs for the year ended December 31, 2017 follows:

Program	Tax Abated	Amount
Enterprise Zone Agreements	Property Tax	\$66,935

NOTE 17 – 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.

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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 2017, these sales taxes generated a combined total of \$15,684,391 in tax revenue in the General Fund.

NOTE 18 – CONTINGENCIES

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

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

NOTE 19 – 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.

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

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

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

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

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

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

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

NOTE 20 – 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 2017, the County distributed \$250,000 in operating grants to the Park District. The County is the fiscal agent for the Park District; therefore, the activities of the Park District are reflected as an agency fund of the County.

B. Ross County-Chillicothe Public Library

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

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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 21 – 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 2017, contributed \$454,327 toward the operation of this facility. In 2001, the participating counties, with a substantial grant from the State of Ohio, agreed to construct a new facility and to make various other improvements. This facility was completed in 2004. The total cost of this project was \$6,258,352, with the State of Ohio contributing \$2,268,000. The remaining cost of \$3,990,352 was allocated among and contributed by the participating counties, based upon the total 2001 assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County originally issued \$1,250,000 in bond anticipation notes in 2001 for the County's estimated share of this project. The County's final share of the project's cost was \$1,311,315. The County refunded the outstanding \$1,250,000 in bond anticipation notes and financed its remaining share with general obligation bonds issued on March 15, 2004, which was fully repaid in 2013. 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 2017, the County contributed \$169,537 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 22 – 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 2017, the County did not contribute any funds toward the operation of this facility.

B. County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 65 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, law enforcement liability, public officials' errors and omissions liability, automobile liability, and certain property and crime insurances.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. CORSA is governed by an elected board of nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time.

Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. The County's payment to CORSA in 2017 for insurance was \$298,018.

C. Area 20/21 Workforce Investment Board

The Area 20/21 Workforce Investment Board (the Board) is a jointly governed organization between Ross, Pickaway, Fairfield, Vinton and Hocking 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 2017, the County did not contribute any funds toward the operation of the Board.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 23 - GROUP PURCHASING POOL

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

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

NOTE 24 – 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:

Fund Balances	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Other Governmental	Total
Fund Balances					
Nonspendable:					
Prepays	\$103,805	\$0	\$0	\$0	\$103,805
Material and Supplies Inventory	158,349	710,054	14,438	2,913	885,754
Advances	1,849,564	0	0	0	1,849,564
Unclaimed Monies	122,427	0	0	0	122,427
Total Nonspendable	2,234,145	710,054	14,438	2,913	2,961,550
Restricted for:					
General Government Services	0	0	0	1,163,693	1,163,693
Court System Services	0	0	0	2,231,472	2,231,472
Corrections and Law Enforcement	0	0	0	1,015,046	1,015,046
Emergency Services	0	0	0	152,000	152,000
Economic Development	0	0	0	183,696	183,696
Road and Bridge Projects	0	1,117,316	0	0	1,117,316
Developmental Disabilities	0	0	5,977,512	0	5,977,512
Public Safety	0	0	0	485,051	485,051
Human Services	0	0	0	77,328	77,328
County Ditch Projects	0	0	0	54,728	54,728
Capital Improvements	15,000	0	0	0	15,000
Permanent Fund	0	0	0	280	280
Total Restricted	15,000	1,117,316	5,977,512	5,363,294	12,473,122

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Fund Balances	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Other Governmental	Total
Fund Balances					
Committed to:					
Corrections and Law Enforcement	519,977	0	0	0	519,977
Debt Service Payments	0	0	0	297,901	297,901
Capital Improvements	0	0	0	1,397,665	1,397,665
Rehabilitation Center	0	0	0	11,014	11,014
Total Committed	519,977	0	0	1,706,580	2,226,557
Assigned to:					
General Government Services	441,647	0	0	0	441,647
Court System Services	79,358	0	0	0	79,358
Public Safety	32,401	0	0	0	32,401
Road Projects	1,316	0	0	0	1,316
Veteran's Assistance and Services	37,381	0	0	0	37,381
Total Assigned	592,103	0	0	0	592,103
Unassigned (Deficit)	12,620,141	0	0	(2,725,025)	9,895,116
Total Fund Balances	\$15,981,366	\$1,827,370	\$5,991,950	\$4,347,762	\$28,148,448

NOTE 25 – 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, 2017, the County's commitments for encumbrances in the governmental funds were as follows:

Funds	Year-End Encumbrances
General	\$803,020
Motor Vehicle Gas Tax	299,462
Board of Developmental Disabilities	198,633
<i>Other Nonmajor Governmental Funds:</i>	
Juvenile Court IV-E	110,510
Board of Developmental Disabilities Improvements	51,335
Mediator Fees	25,000

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 26 – ACCOUNTABILITY

The County’s fund deficits at December 31, 2017 were as follows:

Funds	Fund Balance
<i>Other Nonmajor Governmental Funds:</i>	
Emergency Management	\$11,606
Heroin Partnership Grant	18,557
Road and Bridge Improvements	347,977
Permanent Improvement	2,319,182
Airport Construction	27,703

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 27 – SUBSEQUENT EVENTS

On March 20, 2018, the County issued \$6,130,000 in general obligation bonds for renovations and improvements to the Ross County and Chillicothe Law Enforcement Center. The bonds, which have been assigned a rating of Aa2 by Moody’s, will be repaid over 25 years with annual interest ranging from 2.0% to 4.0% over the life of the bonds.

On April 16, 2018, the County repaid \$35,000 against the loan balance of \$860,000 from the lending/borrowing agreement between the Ross County Treasury and the Economic Development Fund. 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. The current interest rate is set at 2.35%.

NOTE 28 – COMPONENT UNIT – ROSS COUNTY LAND REUTILIZATION CORPORATION

A. Description of the Reporting Entity

The Ross County Land Reutilization Corporation (“the Corporation”) was formed on August 10, 2016. In accordance with Section 1724.10(A)(2) of the Ohio Revised Code, the Corporation has been designated as the agency for the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property in the County. The County and the Corporation have entered into an agreement and prepared a plan (the “Plan”) pursuant to division (B) of Section 1724.10.

B. Summary of Significant Accounting Policies

The basic financial statements of the Corporation have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Corporation’s significant accounting policies are described below.

C. Basis of Presentation

The Corporation’s basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities.

Government-Wide Financial Statements – The Statement of Net Position and the Statement of Activities display information about the Corporation as a whole. These statements include the financial activities of the primary government, except for the fiduciary funds. These statements usually distinguish between those activities of the Corporation that are governmental and those that are business-type. The Corporation, however, does not have any business-type activities.

The Statement of Net Position presents the financial condition of the governmental activities of the Corporation at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Corporation's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Corporation, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Corporation.

D. Measurement Focus

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the Corporation are included on the Statement of Net Position. The Statement of Activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

E. Basis of Accounting

Basis of accounting determines when transactions are recorded on the financial records and reported on the financial statements. Government-wide statements are prepared using the accrual basis of accounting.

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. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Corporation, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the Corporation receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the 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 Corporation must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Corporation on a reimbursement basis.

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

F. Budgetary Process

The Corporation is not bound by the budgetary laws prescribed by the Ohio Revised Code for purely governmental entities.

G. Federal Income Tax

The Corporation is exempt from federal income tax under Section 115(1) of the Internal Revenue Code.

H. Cash and Investments

All monies received by the Corporation are deposited in a demand deposit account. The Corporation had no investments during the year or at the end of the year.

I. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

J. Net Position

Net position represents the difference between assets and liabilities. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

K. Estimates

The preparation of the basic financial statements in conformity with GAAP requirements management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

L. Litigation

The Corporation is not currently a party to any legal proceeding which would have a material impact on the financial statements.

M. Risk Management

The Corporation is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. During 2017, the Corporation contracted with West Bend Insurance for the various types of Insurance. Since being incorporated there have not been any claims.

N. Subsequent Events

The Corporation has acquired two additional properties since January 1, 2018.

O. Deposits

At December 31, 2017, the entire amount of the Corporation's bank balance of \$20,230 was covered by Federal Deposit Insurance Corporation (FDIC).

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Custodial credit risk is the risk that, in the event of a bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Corporation has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

Eligible securities pledged to the Corporation and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

The Corporation's financial institution is in the process of joining OPCS; however, at December 31, 2017, the financial institution still maintained its own collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

P. Debt

The Corporation has a line of credit available through the Ohio Housing Finance Agency (OHFA) in the amount of \$100,000. This line of credit carries a zero percent interest rate. Changes in this line of credit during 2017 were as follows:

	Balance 12/31/2016	Additions	Repayments	Balance 12/31/2017	Amounts Due Within One Year
OHFA Line of Credit	\$0	\$100,000	\$0	\$100,000	\$100,000

Required Supplementary Information

Ross County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
Last Four Years (1)

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.116945%	0.118925%	0.113395%	0.113395%
County's Proportionate Share of the Net Pension Liability	\$26,566,166	\$20,599,353	\$13,676,724	\$13,367,812
County Covered-Employee Payroll	\$15,068,185	\$14,404,610	\$13,757,547	\$14,201,562
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	176.31%	143.01%	99.41%	94.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

(1) Information prior to 2014 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year.

Ross County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of Net Pension Liability
State Teachers Retirement System of Ohio
Last Five Years (1)

	2017	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.014840%	0.012769%	0.011816%	0.011816%	0.011816%
County's Proportionate Share of the Net Pension Liability	\$3,525,186	\$4,274,183	\$3,265,461	\$2,589,332	\$3,084,395
County Covered-Employee Payroll	\$1,580,643	\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	223.02%	287.67%	241.94%	211.15%	296.14%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	72.09%	74.71%	69.30%	69.30%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year.

Ross County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Ten Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$1,836,379	\$1,605,054	\$1,525,667	\$1,436,156
Contributions in Relation to the Contractually Required Contribution	<u>(1,836,379)</u>	<u>(1,605,054)</u>	<u>(1,525,667)</u>	<u>(1,436,156)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$14,125,986	\$13,375,450	\$12,713,892	\$11,967,967
Contributions as a Percentage of Covered-Employee Payroll	13.00%	12.00%	12.00%	12.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$312,341	\$272,530	\$272,206	\$288,122
Contributions in Relation to the Contractually Required Contribution	<u>(312,341)</u>	<u>(272,530)</u>	<u>(272,206)</u>	<u>(288,122)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,826,556	\$1,692,735	\$1,690,718	\$1,789,580
Contributions as a Percentage of Covered-Employee Payroll	17.10%	16.10%	16.10%	16.10%

Changes in Assumptions: For fiscal year 2016, OPERS reported changes of assumptions which included a reduction in the discount rate from 8.00 percent to 7.50 percent, a decrease of wage inflation from 3.75 percent to 3.25 percent, a reduction in investment rate of return from 8.00 percent to 7.50 percent, a reduction of future salary increases, and an adjustment to assumed life expectancies as result of adopting the RP-2014 Health Annuitant Mortality Table for the purpose of developing mortality rates.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$1,627,240	\$1,561,788	\$1,542,912	\$1,397,895	\$1,320,877	\$1,147,308
<u>(1,627,240)</u>	<u>(1,561,788)</u>	<u>(1,542,912)</u>	<u>(1,397,895)</u>	<u>(1,320,877)</u>	<u>(1,147,308)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$12,517,231	\$15,617,879	\$15,429,121	\$15,532,171	\$15,539,729	\$16,390,114
13.00%	10.00%	10.00%	9.00%	8.50%	7.00%
\$288,021	\$248,719	\$261,779	\$238,511	\$227,737	\$231,900
<u>(288,021)</u>	<u>(248,719)</u>	<u>(261,779)</u>	<u>(238,511)</u>	<u>(227,737)</u>	<u>(231,900)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,684,331	\$1,763,961	\$1,856,591	\$1,853,234	\$1,877,465	\$2,229,805
17.10%	14.10%	14.10%	12.87%	12.13%	10.40%

Ross County, Ohio
Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$221,290	\$208,011	\$188,960	\$159,421
Contributions in Relation to the Contractually Required Contribution	<u>(221,290)</u>	<u>(208,011)</u>	<u>(188,960)</u>	<u>(159,421)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,580,643	\$1,485,793	\$1,349,714	\$1,226,314
Contributions as a Percentage of Covered-Employee Payroll	14.00%	14.00%	14.00%	13.00%

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the COLA was reduced to zero, (b) inflation assumptions were lowered from 2.75% to 2.50%, (c) Investment return assumptions were lowered from 7.75% to 7.45%, (d) total salary increases rates were lowered by decreasing merit component of the individual salary increases, as well as by 0.25% due to lower inflation, (e) payroll growth assumptions were lowered to 3.00%, (f) updated the health and disability mortality assumption to the "RP-2014" mortality tables with generational improvement scale MP-2016 and (g) rates of retirement, termination and disability were modified to better reflect anticipated future experience.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$135,398	\$118,665	\$95,868	\$95,803	\$94,150	\$92,657
<u>(135,398)</u>	<u>(118,665)</u>	<u>(95,868)</u>	<u>(95,803)</u>	<u>(94,150)</u>	<u>(92,657)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,041,521	\$912,807	\$737,443	\$736,943	\$724,229	\$712,743
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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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 monies to be used for providing foster care and other services for neglected, battered and abused children. The County has contracted with South Central Ohio Job & Family Services – Children’s Division to provide these services to the children of Ross County.

Indigent Driver Alcohol

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

Senior Citizens Levy

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

Economic Development

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

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

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.

Local Law Enforcement Grant

To account for the remaining balance of a grant 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.

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.

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.

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.

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

Ohio Court Appointed Special Advocates Grant (Ohio Casa Grant)

To account for a grant from the Ohio CASA Association that is used to train local volunteers to serve abused, neglected, and dependent children in the County Juvenile Court System.

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.

Drug Court Grants

To account for grants received through the Ohio Department of Mental Health & Addiction Services and the Ohio Department of Rehabilitation & Correction for the purpose of managing offenders by providing treatment and counseling to reduce the number of commitments to the prison systems, and by providing community corrections alternatives to prison through intensive diversion programs.

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.

Jail Release Program Grant

To account for a grant from the Ohio Office of Criminal Justice Services used to provide funds to develop, implement and improve substance abuse treatment programs in correctional and detention facilities, as well as to support other treatment services that the facility is already required to provide.

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.

Rehabilitation Center

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

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 the remaining balance of funds received from the Office of Criminal Justice Services to fight drug trafficking in the County.

Court Technology Grants

To account for grants received through the Supreme Court of Ohio for the purpose of supporting local court technology projects where the lack of sufficient technology is a barrier to the efficient and effective administration of justice in the Common Pleas and Juvenile Courts.

Heroin Partnership Grant

To account for a grant received through the Office of Criminal Justice Services that provides technical assistance, law enforcement support, treatment providers and prevention specialists to combat the heroin drug problem in the County.

Targeted Community Alternatives to Prison Grant (T-CAP Grant)

To account for a grant received from the Ohio Department of Rehabilitation and Correction for the purpose of reducing the prison population by sentencing and supervising low-level non-violent felony offenders through local community control or a community-based control facility.

Addiction Treatment Program Grant (ATP Grant)

To account for a grant from the Ohio Mental Health and Addiction Services that is used to provide funds for addiction treatment, including medication-assisted treatment, to persons who are offenders within the Criminal Justice System and who are selected to be participants in the program because of their dependence on opioids, alcohol, or both.

Justice Reinvestment and Incentive Grant (JRIG Grant)

To account for a grant from the Ohio Department of Rehabilitation and Correction to provide funds to common pleas, municipal, and county court probation departments and community-based correctional facilities to adopt policies and practices based on the latest research on how to reduce the number of offenders on probation supervision who violate the conditions of their supervision.

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. The following is a description of the County's only nonmajor debt service fund:

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.

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

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. Following is a description of the County's nonmajor capital projects funds:

Permanent Improvement

To account for funds transferred and expended to make improvements to various County buildings, as well as to retire any debt associated with these capital improvements.

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.

County Correctional Facilities

To account for funds transferred and expended to make improvements to the County Correctional and Law Enforcement Facilities.

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, repair and make improvements to the Ross County Service Center.

Nonmajor Permanent Fund

The permanent fund is used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs – that is, for the benefit of the County or its citizens. The following is a description of the County's only nonmajor permanent fund:

Board of Developmental Disabilities Bequest

To account for a bequest received by the Board of Developmental Disabilities from the George Landrum Trust. The bequest is comprised of both principal and earnings from interest, and will be used in accordance with the guidelines of the trust. Since this is the only nonmajor permanent fund, no combining statements for the permanent fund are presented.

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

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.

V.A. Facility Reserve

To account for funds transferred from the General Fund and reserved for capital improvements at the multi-purpose V.A. Memorial Stadium in accordance with a lease agreement between the Secretary of Veterans Affairs and Ross County that governs the use of the facility.

Medicaid Sales Tax Transition

To account for the one-time transitional aid funding from the State of Ohio related to the elimination/loss of sales tax revenue from managed care organizations. The Medicaid Sales Tax Transition Fund is not required by law to be budgeted and appropriated; therefore, no budgetary schedule is presented for this fund.

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Ross County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$4,943,414	\$297,901	\$1,512,230	\$280	\$6,753,825
Cash and Cash Equivalents in Segregated Accounts	344,427	0	0	0	344,427
Interfund Receivable	3,224	0	0	0	3,224
Intergovernmental Receivable	2,282,517	0	57,732	0	2,340,249
Property Taxes Receivable	1,965,918	0	0	0	1,965,918
Loans Receivable	860,000	0	0	0	860,000
Materials and Supplies Inventory	2,913	0	0	0	2,913
<i>Total Assets</i>	<u>\$10,402,413</u>	<u>\$297,901</u>	<u>\$1,569,962</u>	<u>\$280</u>	<u>\$12,270,556</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$71,897	\$0	\$0	\$0	\$71,897
Accrued Wages Payable	23,917	0	0	0	23,917
Contracts Payable	24,069	0	0	0	24,069
Intergovernmental Payable	29,942	0	0	0	29,942
Matured Compensated Absences	2,300	0	0	0	2,300
Accrued Interest Payable	0	0	12,159	0	12,159
Interfund Payable	180,926	0	431,000	0	611,926
Advances from Other Funds	825,000	0	2,424,000	0	3,249,000
<i>Total Liabilities</i>	<u>1,158,051</u>	<u>0</u>	<u>2,867,159</u>	<u>0</u>	<u>4,025,210</u>
Deferred Inflows of Resources	<u>3,897,584</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,897,584</u>
Fund Balances					
Nonspendable	2,913	0	0	0	2,913
Restricted	5,363,014	0	0	280	5,363,294
Committed	11,014	297,901	1,397,665	0	1,706,580
Unassigned (Deficit)	(30,163)	0	(2,694,862)	0	(2,725,025)
<i>Total Fund Balances (Deficits)</i>	<u>5,346,778</u>	<u>297,901</u>	<u>(1,297,197)</u>	<u>280</u>	<u>4,347,762</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$10,402,413</u>	<u>\$297,901</u>	<u>\$1,569,962</u>	<u>\$280</u>	<u>\$12,270,556</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$1,791,975	\$0	\$0	\$0	\$1,791,975
Intergovernmental	3,734,716	0	888,296	0	4,623,012
Interest	9,987	0	0	0	9,987
Fines and Forfeitures	129,033	0	0	0	129,033
Charges for Services	1,639,128	0	0	0	1,639,128
Special Assessments	15,369	0	0	0	15,369
Other	113,998	1,689	0	0	115,687
<i>Total Revenues</i>	<u>7,434,206</u>	<u>1,689</u>	<u>888,296</u>	<u>0</u>	<u>8,324,191</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	846,974	500	0	0	847,474
Judicial	1,110,489	0	0	0	1,110,489
Public Safety	1,910,933	0	0	0	1,910,933
Public Works	126,266	0	0	0	126,266
Human Services	2,052,601	0	0	0	2,052,601
Economic Development and Assistance	1,220,155	0	0	0	1,220,155
Capital Outlay	0	0	1,613,879	0	1,613,879
<i>Debt Service:</i>					
Principal Retirement	0	765,000	0	0	765,000
Interest and Fiscal Charges	6,051	226,934	124,418	0	357,403
<i>Total Expenditures</i>	<u>7,273,469</u>	<u>992,434</u>	<u>1,738,297</u>	<u>0</u>	<u>10,004,200</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>160,737</u>	<u>(990,745)</u>	<u>(850,001)</u>	<u>0</u>	<u>(1,680,009)</u>
Other Financing Sources (Uses)					
Transfers In	353,268	991,934	2,094,587	0	3,439,789
Transfers Out	(11,271)	0	0	0	(11,271)
<i>Total Other Financing Sources (Uses)</i>	<u>341,997</u>	<u>991,934</u>	<u>2,094,587</u>	<u>0</u>	<u>3,428,518</u>
<i>Net Change in Fund Balances</i>	502,734	1,189	1,244,586	0	1,748,509
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>4,844,044</u>	<u>296,712</u>	<u>(2,541,783)</u>	<u>280</u>	<u>2,599,253</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$5,346,778</u></u>	<u><u>\$297,901</u></u>	<u><u>(\$1,297,197)</u></u>	<u><u>\$280</u></u>	<u><u>\$4,347,762</u></u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$83,050	\$32,600	\$4,026	\$107,261	\$1,005,918
Cash and Cash Equivalents In Segregated Accounts	0	37,989	127,253	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	2,160	0	0	0	230
<i>Total Assets</i>	<u>\$85,210</u>	<u>\$70,589</u>	<u>\$131,279</u>	<u>\$107,261</u>	<u>\$1,006,148</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$1,832	\$0	\$0	\$354	\$0
Accrued Wages Payable	2,233	0	0	1,526	3,839
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	1,377	0	0	944	2,368
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>5,442</u>	<u>0</u>	<u>0</u>	<u>2,824</u>	<u>6,207</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	2,160	0	0	0	230
Restricted	77,608	70,589	131,279	104,437	999,711
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>79,768</u>	<u>70,589</u>	<u>131,279</u>	<u>104,437</u>	<u>999,941</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$85,210</u>	<u>\$70,589</u>	<u>\$131,279</u>	<u>\$107,261</u>	<u>\$1,006,148</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Common Pleas Court - General Projects	911 Equipment	Probate Conduct of Business
\$15,961	\$13,261	\$9,535	\$9,898	\$150,377	\$152,000	\$11,917
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$15,961</u>	<u>\$13,261</u>	<u>\$9,535</u>	<u>\$9,898</u>	<u>\$150,377</u>	<u>\$152,000</u>	<u>\$11,917</u>

\$0	\$2,102	\$0	\$0	\$0	\$0	\$0
0	1,709	0	0	0	0	0
0	0	0	0	0	0	0
0	1,056	0	0	0	0	0
0	0	0	0	0	0	0
0	20,000	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>24,867</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
15,961	0	9,535	9,898	150,377	152,000	11,917
0	0	0	0	0	0	0
0	(11,606)	0	0	0	0	0
<u>15,961</u>	<u>(11,606)</u>	<u>9,535</u>	<u>9,898</u>	<u>150,377</u>	<u>152,000</u>	<u>11,917</u>
<u>\$15,961</u>	<u>\$13,261</u>	<u>\$9,535</u>	<u>\$9,898</u>	<u>\$150,377</u>	<u>\$152,000</u>	<u>\$11,917</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$50,076	\$104,826	\$150,935	\$17,599	\$0
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	60,556
Property Taxes Receivable	0	0	0	0	1,045,537
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	523	0	0
<i>Total Assets</i>	<u>\$50,076</u>	<u>\$104,826</u>	<u>\$151,458</u>	<u>\$17,599</u>	<u>\$1,106,093</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$202	\$0	\$0	\$0
Accrued Wages Payable	750	0	1,354	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	464	0	1,560	0	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>1,214</u>	<u>202</u>	<u>2,914</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,071,046</u>
Fund Balances					
Nonspendable	0	0	523	0	0
Restricted	48,862	104,624	148,021	17,599	35,047
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>48,862</u>	<u>104,624</u>	<u>148,544</u>	<u>17,599</u>	<u>35,047</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$50,076</u>	<u>\$104,826</u>	<u>\$151,458</u>	<u>\$17,599</u>	<u>\$1,106,093</u>

Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	Local Law Enforcement Grant	U.S. Rt. 23 Task Force Grants	Small Cities Block Grant
\$4,617	\$0	\$0	\$69,091	\$18,503	\$218,311	\$89,792
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	38,731	0	0	0	3,786	693,973
0	920,381	0	0	0	0	0
0	0	860,000	0	0	0	0
0	0	0	0	0	0	0
<u>\$4,617</u>	<u>\$959,112</u>	<u>\$860,000</u>	<u>\$69,091</u>	<u>\$18,503</u>	<u>\$222,097</u>	<u>\$783,765</u>
\$0	\$0	\$0	\$0	\$0	\$586	\$25,750
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	150
0	0	0	0	0	0	0
0	0	35,000	2,000	0	5,333	34,707
0	0	825,000	0	0	0	0
0	0	860,000	2,000	0	5,919	60,607
0	928,161	0	0	0	0	558,723
0	0	0	0	0	0	0
4,617	30,951	0	67,091	18,503	216,178	164,435
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>4,617</u>	<u>30,951</u>	<u>0</u>	<u>67,091</u>	<u>18,503</u>	<u>216,178</u>	<u>164,435</u>
<u>\$4,617</u>	<u>\$959,112</u>	<u>\$860,000</u>	<u>\$69,091</u>	<u>\$18,503</u>	<u>\$222,097</u>	<u>\$783,765</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Prosecutor's Diversion Program	Prison Diversion Subsidy	Child Abuse Prevention	Sheriff's OCJS Grants	Jail Commissary
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$31,585	\$20,081	\$1,795	\$135,638	\$0
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	179,185
Interfund Receivable	0	3,224	0	0	0
Intergovernmental Receivable	0	45,000	0	40,507	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>\$31,585</u>	<u>\$68,305</u>	<u>\$1,795</u>	<u>\$176,145</u>	<u>\$179,185</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$1,306	\$0
Accrued Wages Payable	1,952	1,300	0	1,595	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	842	3,255	0	1,121	0
Matured Compensated Absences	2,300	0	0	0	0
Interfund Payable	500	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>5,594</u>	<u>4,555</u>	<u>0</u>	<u>4,022</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>45,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	25,991	18,750	1,795	172,123	179,185
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>25,991</u>	<u>18,750</u>	<u>1,795</u>	<u>172,123</u>	<u>179,185</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$31,585</u>	<u>\$68,305</u>	<u>\$1,795</u>	<u>\$176,145</u>	<u>\$179,185</u>

401 Care and Custody Grant	Ohio CASA Program	Juvenile Court IV-E	Drug Court Grant	Small Cities Revolving Loan	VOCA/SVAA Grant	County Ditch
\$169,709	\$76,014	\$1,230,992	\$55,648	\$26,111	\$2,784	\$69,902
0	0	0	0	0	0	0
0	0	0	0	0	0	0
109,212	0	184,009	585,417	0	15,617	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$278,921</u>	<u>\$76,014</u>	<u>\$1,415,001</u>	<u>\$641,065</u>	<u>\$26,111</u>	<u>\$18,401</u>	<u>\$69,902</u>
\$18,898	\$985	\$547	\$0	\$0	\$230	\$0
0	0	0	0	0	1,539	0
0	0	3,275	0	6,850	0	0
0	0	9,200	0	0	969	0
0	0	0	0	0	0	0
0	11,965	0	21,371	0	0	15,174
0	0	0	0	0	0	0
<u>18,898</u>	<u>12,950</u>	<u>13,022</u>	<u>21,371</u>	<u>6,850</u>	<u>2,738</u>	<u>15,174</u>
<u>54,606</u>	<u>0</u>	<u>184,009</u>	<u>585,275</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
205,417	63,064	1,217,970	34,419	19,261	15,663	54,728
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>205,417</u>	<u>63,064</u>	<u>1,217,970</u>	<u>34,419</u>	<u>19,261</u>	<u>15,663</u>	<u>54,728</u>
<u>\$278,921</u>	<u>\$76,014</u>	<u>\$1,415,001</u>	<u>\$641,065</u>	<u>\$26,111</u>	<u>\$18,401</u>	<u>\$69,902</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Marine Patrol	Jail Release Program	Sheriff Jail Diversion	Mediator Fees	Rehabilitation Center
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$5,585	\$9,880	\$10,249	\$313,182	\$11,014
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	209,672	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>\$5,585</u>	<u>\$9,880</u>	<u>\$219,921</u>	<u>\$313,182</u>	<u>\$11,014</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$17,957	\$0
Accrued Wages Payable	0	0	1,643	728	0
Contracts Payable	0	0	4,684	0	0
Intergovernmental Payable	0	0	230	450	0
Matured Compensated Absences	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>6,557</u>	<u>19,135</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>174,727</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	5,585	9,880	38,637	294,047	0
Committed	0	0	0	0	11,014
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>5,585</u>	<u>9,880</u>	<u>38,637</u>	<u>294,047</u>	<u>11,014</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$5,585</u>	<u>\$9,880</u>	<u>\$219,921</u>	<u>\$313,182</u>	<u>\$11,014</u>

Sheriff Concealed Weapon	Drug Task Force	Court Technology Grant	Heroin Partnership Grant	T-CAP Grant	ATP Grant	JRIG Grant	Total Nonmajor Special Revenue Funds
\$166,969	\$707	\$422	\$11,000	\$93,727	\$74,929	\$105,937	\$4,943,414
0	0	0	0	0	0	0	344,427
0	0	0	0	0	0	0	3,224
0	0	0	0	0	48,850	247,187	2,282,517
0	0	0	0	0	0	0	1,965,918
0	0	0	0	0	0	0	860,000
0	0	0	0	0	0	0	2,913
<u>\$166,969</u>	<u>\$707</u>	<u>\$422</u>	<u>\$11,000</u>	<u>\$93,727</u>	<u>\$123,779</u>	<u>\$353,124</u>	<u>\$10,402,413</u>
\$390	\$0	\$0	\$0	\$259	\$499	\$0	\$71,897
0	0	0	0	1,868	0	1,881	23,917
0	0	0	4,557	4,703	0	0	24,069
4,097	0	0	0	262	0	1,597	29,942
0	0	0	0	0	0	0	2,300
0	0	0	25,000	5,628	4,248	0	180,926
0	0	0	0	0	0	0	825,000
<u>4,487</u>	<u>0</u>	<u>0</u>	<u>29,557</u>	<u>12,720</u>	<u>4,747</u>	<u>3,478</u>	<u>1,158,051</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,850</u>	<u>247,187</u>	<u>3,897,584</u>
0	0	0	0	0	0	0	2,913
162,482	707	422	0	81,007	70,182	102,459	5,363,014
0	0	0	0	0	0	0	11,014
0	0	0	(18,557)	0	0	0	(30,163)
<u>162,482</u>	<u>707</u>	<u>422</u>	<u>(18,557)</u>	<u>81,007</u>	<u>70,182</u>	<u>102,459</u>	<u>5,346,778</u>
<u>\$166,969</u>	<u>\$707</u>	<u>\$422</u>	<u>\$11,000</u>	<u>\$93,727</u>	<u>\$123,779</u>	<u>\$353,124</u>	<u>\$10,402,413</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	1,092	0
Interest	0	0	0	0	0
Fines and Forfeitures	3,239	6,238	26,557	0	0
Charges for Services	146,770	0	0	0	801,290
Special Assessments	0	0	0	0	0
Other	11,519	23,563	0	20,745	2,237
<i>Total Revenues</i>	<u>161,528</u>	<u>29,801</u>	<u>26,557</u>	<u>21,837</u>	<u>803,527</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	670,009
Judicial	0	0	0	0	0
Public Safety	294,485	12,957	27,679	0	0
Public Works	0	0	0	119,479	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>294,485</u>	<u>12,957</u>	<u>27,679</u>	<u>119,479</u>	<u>670,009</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(132,957)</u>	<u>16,844</u>	<u>(1,122)</u>	<u>(97,642)</u>	<u>133,518</u>
Other Financing Sources (Uses)					
Transfers In	150,000	0	0	110,000	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>150,000</u>	<u>0</u>	<u>0</u>	<u>110,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	17,043	16,844	(1,122)	12,358	133,518
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>62,725</u>	<u>53,745</u>	<u>132,401</u>	<u>92,079</u>	<u>866,423</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$79,768</u></u>	<u><u>\$70,589</u></u>	<u><u>\$131,279</u></u>	<u><u>\$104,437</u></u>	<u><u>\$999,941</u></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	142,774	0	0	0	0	0
9,987	0	0	0	0	0	0
0	0	0	294	0	0	0
0	0	18,415	0	40,136	155,505	510
0	0	0	0	0	0	0
0	0	0	0	0	0	0
9,987	142,774	18,415	294	40,136	155,505	510
1,657	0	0	0	0	0	0
0	0	0	0	9,911	0	0
0	146,046	0	0	0	109,046	0
0	0	0	0	0	0	0
0	0	19,000	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,657	146,046	19,000	0	9,911	109,046	0
8,330	(3,272)	(585)	294	30,225	46,459	510
0	8,500	0	0	0	0	0
0	0	0	0	0	0	0
0	8,500	0	0	0	0	0
8,330	5,228	(585)	294	30,225	46,459	510
7,631	(16,834)	10,120	9,604	120,152	105,541	11,407
\$15,961	(\$11,606)	\$9,535	\$9,898	\$150,377	\$152,000	\$11,917

Continued

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$933,891
Intergovernmental	0	0	0	0	146,885
Interest	0	0	0	0	0
Fines and Forfeitures	92,705	0	0	0	0
Charges for Services	0	7,123	155,260	6,624	0
Special Assessments	0	0	0	0	0
Other	415	0	976	0	0
<i>Total Revenues</i>	<u>93,120</u>	<u>7,123</u>	<u>156,236</u>	<u>6,624</u>	<u>1,080,776</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	175,308	0	0
Judicial	90,287	2,384	0	31,364	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	1,089,721
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>90,287</u>	<u>2,384</u>	<u>175,308</u>	<u>31,364</u>	<u>1,089,721</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,833</u>	<u>4,739</u>	<u>(19,072)</u>	<u>(24,740)</u>	<u>(8,945)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	40,000	11,271
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>11,271</u>
<i>Net Change in Fund Balances</i>	2,833	4,739	(19,072)	15,260	2,326
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>46,029</u>	<u>99,885</u>	<u>167,616</u>	<u>2,339</u>	<u>32,721</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$48,862</u></u>	<u><u>\$104,624</u></u>	<u><u>\$148,544</u></u>	<u><u>\$17,599</u></u>	<u><u>\$35,047</u></u>

Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	Local Law Enforcement Grant	U.S. Rt. 23 Task Force Grants	Small Cities Block Grant
\$0	\$858,084	\$0	\$0	\$0	\$0	\$0
0	79,860	0	0	0	49,928	932,652
0	0	0	0	0	0	0
0	0	0	0	0	0	0
730	0	0	60,981	0	0	0
0	0	0	0	0	0	0
0	0	21,033	0	0	0	0
730	937,944	21,033	60,981	0	49,928	932,652
0	0	0	0	0	0	0
0	0	0	42,634	0	0	0
0	0	0	0	0	29,362	0
0	0	0	0	0	0	0
0	936,028	0	0	0	0	0
0	0	0	0	0	0	947,978
0	0	6,051	0	0	0	0
0	936,028	6,051	42,634	0	29,362	947,978
730	1,916	14,982	18,347	0	20,566	(15,326)
0	0	0	0	0	5,333	0
0	0	0	0	0	0	0
0	0	0	0	0	5,333	0
730	1,916	14,982	18,347	0	25,899	(15,326)
3,887	29,035	(14,982)	48,744	18,503	190,279	179,761
<u>\$4,617</u>	<u>\$30,951</u>	<u>\$0</u>	<u>\$67,091</u>	<u>\$18,503</u>	<u>\$216,178</u>	<u>\$164,435</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Prosecutor's Diversion Program	Prison Diversion Subsidy	Child Abuse Prevention	Sheriff's OCJS Grants	Jail Commissary
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	17,922	180,000	0	238,321	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	4,225	0	0	0	75,834
Special Assessments	0	0	0	0	0
Other	431	4,104	0	409	0
<i>Total Revenues</i>	<u>22,578</u>	<u>184,104</u>	<u>0</u>	<u>238,730</u>	<u>75,834</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	74,056	181,745	0	250,747	44,490
Public Works	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>74,056</u>	<u>181,745</u>	<u>0</u>	<u>250,747</u>	<u>44,490</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(51,478)</u>	<u>2,359</u>	<u>0</u>	<u>(12,017)</u>	<u>31,344</u>
Other Financing Sources (Uses)					
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>	<u>(51,478)</u>	<u>2,359</u>	<u>0</u>	<u>(12,017)</u>	<u>31,344</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>77,469</u>	<u>16,391</u>	<u>1,795</u>	<u>184,140</u>	<u>147,841</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$25,991</u></u>	<u><u>\$18,750</u></u>	<u><u>\$1,795</u></u>	<u><u>\$172,123</u></u>	<u><u>\$179,185</u></u>

401 Care and Custody Grant	Ohio CASA Program	Juvenile Court IV-E	Drug Court Grant	Small Cities Revolving Loan	VOCA/SVAA Grant	County Ditch
\$0	\$0	\$0	\$0	\$0	\$0	\$0
343,520	84,323	258,993	45,166	258,480	79,721	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	15,369
0	0	0	15,273	0	440	0
343,520	84,323	258,993	60,439	258,480	80,161	15,369
0	0	0	0	0	0	0
346,498	21,259	80,501	300,339	0	109,727	0
0	0	0	0	0	0	0
0	0	0	0	0	0	6,787
0	0	0	0	0	0	0
0	0	0	0	272,177	0	0
0	0	0	0	0	0	0
346,498	21,259	80,501	300,339	272,177	109,727	6,787
(2,978)	63,064	178,492	(239,900)	(13,697)	(29,566)	8,582
0	0	0	0	0	21,922	0
0	0	0	0	0	0	0
0	0	0	0	0	21,922	0
(2,978)	63,064	178,492	(239,900)	(13,697)	(7,644)	8,582
208,395	0	1,039,478	274,319	32,958	23,307	46,146
<u>\$205,417</u>	<u>\$63,064</u>	<u>\$1,217,970</u>	<u>\$34,419</u>	<u>\$19,261</u>	<u>\$15,663</u>	<u>\$54,728</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Marine Patrol	Jail Release Program	Sheriff's Jail Diversion	Mediator Fees	Rehabilitation Center
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	18,721	22,480	195,283	0	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	45,218	0
Special Assessments	0	0	0	0	0
Other	125	0	1,059	257	11,271
<i>Total Revenues</i>	<u>18,846</u>	<u>22,480</u>	<u>196,342</u>	<u>45,475</u>	<u>11,271</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	70,379	0
Public Safety	26,544	12,600	172,332	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	7,852
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>26,544</u>	<u>12,600</u>	<u>172,332</u>	<u>70,379</u>	<u>7,852</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,698)</u>	<u>9,880</u>	<u>24,010</u>	<u>(24,904)</u>	<u>3,419</u>
Other Financing Sources (Uses)					
Transfers In	6,242	0	0	0	0
Transfers Out	0	0	0	0	(11,271)
<i>Total Other Financing Sources (Uses)</i>	<u>6,242</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(11,271)</u>
<i>Net Change in Fund Balances</i>	(1,456)	9,880	24,010	(24,904)	(7,852)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>7,041</u>	<u>0</u>	<u>14,627</u>	<u>318,951</u>	<u>18,866</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$5,585</u></u>	<u><u>\$9,880</u></u>	<u><u>\$38,637</u></u>	<u><u>\$294,047</u></u>	<u><u>\$11,014</u></u>

Sheriff Concealed Weapon	Drug Task Force	Court Technology Grant	Heroin Partnership Grant	T-CAP Grant	ATP Grant	JRIG Grant	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,791,975
0	0	5,206	64,248	385,975	77,229	105,937	3,734,716
0	0	0	0	0	0	0	9,987
0	0	0	0	0	0	0	129,033
120,507	0	0	0	0	0	0	1,639,128
0	0	0	0	0	0	0	15,369
0	141	0	0	0	0	0	113,998
120,507	141	5,206	64,248	385,975	77,229	105,937	7,434,206
0	0	0	0	0	0	0	846,974
0	0	5,206	0	0	0	0	1,110,489
80,749	17,642	0	56,619	363,309	7,047	3,478	1,910,933
0	0	0	0	0	0	0	126,266
0	0	0	0	0	0	0	2,052,601
0	0	0	0	0	0	0	1,220,155
0	0	0	0	0	0	0	6,051
80,749	17,642	5,206	56,619	363,309	7,047	3,478	7,273,469
39,758	(17,501)	0	7,629	22,666	70,182	102,459	160,737
0	0	0	0	0	0	0	353,268
0	0	0	0	0	0	0	(11,271)
0	0	0	0	0	0	0	341,997
39,758	(17,501)	0	7,629	22,666	70,182	102,459	502,734
122,724	18,208	422	(26,186)	58,341	0	0	4,844,044
\$162,482	\$707	\$422	(\$18,557)	\$81,007	\$70,182	\$102,459	\$5,346,778

Ross County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$114,565	\$92,094
Intergovernmental Receivable	0	57,732	0
<i>Total Assets</i>	<u>\$0</u>	<u>\$172,297</u>	<u>\$92,094</u>
Liabilities and Fund Balances			
Liabilities			
Accrued Interest Payable	9,182	\$0	\$0
Interfund Payable	165,000	200,000	0
Advances from Other Funds	2,145,000	0	0
<i>Total Liabilities</i>	<u>2,319,182</u>	<u>200,000</u>	<u>0</u>
Fund Balances			
Committed	0	0	92,094
Unassigned (Deficit)	(2,319,182)	(27,703)	0
<i>Total Fund Balances (Deficits)</i>	<u>(2,319,182)</u>	<u>(27,703)</u>	<u>92,094</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$172,297</u>	<u>\$92,094</u>

County Correctional Facilities	Road & Bridge Improvements	Ross County Service Center	Total Nonmajor Capital Projects Funds
\$84,345	\$0	\$1,221,226	\$1,512,230
0	0	0	57,732
<u>\$84,345</u>	<u>\$0</u>	<u>\$1,221,226</u>	<u>\$1,569,962</u>
\$0	\$2,977	\$0	\$12,159
0	66,000	0	431,000
0	279,000	0	2,424,000
<u>0</u>	<u>347,977</u>	<u>0</u>	<u>2,867,159</u>
84,345	0	1,221,226	1,397,665
0	(347,977)	0	(2,694,862)
<u>84,345</u>	<u>(347,977)</u>	<u>1,221,226</u>	<u>(1,297,197)</u>
<u>\$84,345</u>	<u>\$0</u>	<u>\$1,221,226</u>	<u>\$1,569,962</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements
Revenues			
Intergovernmental	\$0	\$78,028	\$0
<i>Total Revenues</i>	<u>0</u>	<u>78,028</u>	<u>0</u>
Expenditures			
Capital Outlay	0	0	343,939
<i>Debt Service:</i>			
Interest and Fiscal Charges	114,746	0	0
<i>Total Expenditures</i>	<u>114,746</u>	<u>0</u>	<u>343,939</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(114,746)</u>	<u>78,028</u>	<u>(343,939)</u>
Other Financing Sources			
Transfers In	270,362	0	400,000
<i>Total Other Financing Sources</i>	<u>270,362</u>	<u>0</u>	<u>400,000</u>
<i>Net Change in Fund Balances</i>	155,616	78,028	56,061
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(2,474,798)</u>	<u>(105,731)</u>	<u>36,033</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$2,319,182)</u></u>	<u><u>(\$27,703)</u></u>	<u><u>\$92,094</u></u>

County Correctional Facilities	Road & Bridge Improvements	Ross County Service Center	Total Nonmajor Capital Projects Funds
\$0	\$810,268	\$0	\$888,296
0	810,268	0	888,296
306,880	810,268	152,792	1,613,879
0	9,672	0	124,418
306,880	819,940	152,792	1,738,297
(306,880)	(9,672)	(152,792)	(850,001)
0	74,225	1,350,000	2,094,587
0	74,225	1,350,000	2,094,587
(306,880)	64,553	1,197,208	1,244,586
391,225	(412,530)	24,018	(2,541,783)
\$84,345	(\$347,977)	\$1,221,226	(\$1,297,197)

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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$4,500	\$3,239	(\$1,261)
Charges for Services	135,000	146,770	11,770
Other	7,500	11,519	4,019
<i>Total Revenues</i>	<u>147,000</u>	<u>161,528</u>	<u>14,528</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	161,588	153,910	7,678
Contractual Services	2,000	2,000	0
Materials and Supplies	28,000	11,911	16,089
Other	156,700	124,779	31,921
Total Public Safety	<u>348,288</u>	<u>292,600</u>	<u>55,688</u>
<i>Total Expenditures</i>	<u>348,288</u>	<u>292,600</u>	<u>55,688</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(201,288)</u>	<u>(131,072)</u>	<u>70,216</u>
Other Financing Sources			
Transfers In	150,000	150,000	0
<i>Total Other Financing Sources</i>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(51,288)	18,928	70,216
Fund Balances at Beginning of Year	<u>64,122</u>	<u>64,122</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$12,834</u></u>	<u><u>\$83,050</u></u>	<u><u>\$70,216</u></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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$6,238	\$6,238
<i>Total Revenues</i>	0	6,238	6,238
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	6,238	6,238
Fund Balances at Beginning of Year	26,362	26,362	0
Fund Balances at End of Year	\$26,362	\$32,600	\$6,238

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, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$18,731	\$20,847	\$2,116
<i>Total Revenues</i>	<u>18,731</u>	<u>20,847</u>	<u>2,116</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Other	18,731	18,731	0
Total Public Safety	<u>18,731</u>	<u>18,731</u>	<u>0</u>
<i>Total Expenditures</i>	<u>18,731</u>	<u>18,731</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	2,116	2,116
Fund Balances at Beginning of Year	<u>1,910</u>	<u>1,910</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,910</u></u>	<u><u>\$4,026</u></u>	<u><u>\$2,116</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$0	\$1,092	\$1,092
Other	20,000	20,745	745
<i>Total Revenues</i>	20,000	21,837	1,837
Expenditures			
<i>Current:</i>			
Public Works			
Personal Services	109,184	109,055	129
Materials and Supplies	1,800	317	1,483
Capital Outlay	3,941	3,941	0
Other	13,461	6,667	6,794
Total Public Works	128,386	119,980	8,406
<i>Total Expenditures</i>	128,386	119,980	8,406
<i>Excess of Revenues Under Expenditures</i>	(108,386)	(98,143)	10,243
Other Financing Sources			
Transfers In	110,000	110,000	0
<i>Total Other Financing Sources</i>	110,000	110,000	0
<i>Net Change in Fund Balance</i>	1,614	11,857	10,243
Fund Balances at Beginning of Year	93,954	93,954	0
Prior Year Encumbrances Appropriated	825	825	0
Fund Balances at End of Year	\$96,393	\$106,636	\$10,243

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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$780,700	\$801,290	\$20,590
Other	0	2,237	2,237
<i>Total Revenues</i>	<u>780,700</u>	<u>803,527</u>	<u>22,827</u>
Expenditures			
<i>Current:</i>			
General Government -			
Legislative and Executive			
Personal Services	288,016	268,972	19,044
Contractual Services	427,196	386,119	41,077
Materials and Supplies	14,000	6,370	7,630
Capital Outlay	10,000	7,653	2,347
Other	12,000	4,072	7,928
Total General Government - Legislative and Executive	<u>751,212</u>	<u>673,186</u>	<u>78,026</u>
<i>Total Expenditures</i>	<u>751,212</u>	<u>673,186</u>	<u>78,026</u>
<i>Net Change in Fund Balance</i>	29,488	130,341	100,853
Fund Balances at Beginning of Year	872,207	872,207	0
Prior Year Encumbrances Appropriated	<u>494</u>	<u>494</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$902,189</u></u>	<u><u>\$1,003,042</u></u>	<u><u>\$100,853</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Treasurer's Prepayment Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$1,700	\$9,987	\$8,287
<i>Total Revenues</i>	<u>1,700</u>	<u>9,987</u>	<u>8,287</u>
Expenditures			
<i>Current:</i>			
General Government -			
Legislative and Executive			
Personal Services	2,000	1,657	343
Other	900	0	900
Total General Government - Legislative and Executive	<u>2,900</u>	<u>1,657</u>	<u>1,243</u>
<i>Total Expenditures</i>	<u>2,900</u>	<u>1,657</u>	<u>1,243</u>
<i>Net Change in Fund Balance</i>	(1,200)	8,330	9,530
Fund Balances at Beginning of Year	<u>7,631</u>	<u>7,631</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$6,431</u></u>	<u><u>\$15,961</u></u>	<u><u>\$9,530</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$163,152	\$142,774	(\$20,378)
<i>Total Revenues</i>	<u>163,152</u>	<u>142,774</u>	<u>(20,378)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	119,387	119,322	65
Contractual Services	1,354	1,354	0
Materials and Supplies	7,145	7,145	0
Capital Outlay	2,117	2,117	0
Other	21,250	21,250	0
Total Public Safety	<u>151,253</u>	<u>151,188</u>	<u>65</u>
<i>Total Expenditures</i>	<u>151,253</u>	<u>151,188</u>	<u>65</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	11,899	(8,414)	(20,313)
Other Financing Sources			
Transfers In	<u>0</u>	<u>8,500</u>	<u>8,500</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>8,500</u>	<u>8,500</u>
<i>Net Change in Fund Balance</i>	11,899	86	(11,813)
Fund Balances at Beginning of Year	8,060	8,060	0
Prior Year Encumbrances Appropriated	<u>1,780</u>	<u>1,780</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$21,739</u></u>	<u><u>\$9,926</u></u>	<u><u>(\$11,813)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marriage License Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$19,000	\$18,415	(\$585)
<i>Total Revenues</i>	<u>19,000</u>	<u>18,415</u>	<u>(585)</u>
Expenditures			
<i>Current:</i>			
Human Services			
Contractual Services	19,000	19,000	0
Total Human Services	<u>19,000</u>	<u>19,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>19,000</u>	<u>19,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(585)	(585)
Fund Balances at Beginning of Year	<u>10,120</u>	<u>10,120</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$10,120</u></u>	<u><u>\$9,535</u></u>	<u><u>(\$585)</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$294	\$294
<i>Total Revenues</i>	<u>0</u>	<u>294</u>	<u>294</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	294	294
Fund Balances at Beginning of Year	<u>9,604</u>	<u>9,604</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$9,604</u></u>	<u><u>\$9,898</u></u>	<u><u>\$294</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$0	\$40,136	\$40,136
<i>Total Revenues</i>	<u>0</u>	<u>40,136</u>	<u>40,136</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Capital Outlay	9,911	9,911	0
Total General Government - Judicial	<u>9,911</u>	<u>9,911</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,911</u>	<u>9,911</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(9,911)	30,225	40,136
Fund Balances at Beginning of Year	<u>120,152</u>	<u>120,152</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$110,241</u></u>	<u><u>\$150,377</u></u>	<u><u>\$40,136</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$150,000	\$155,505	\$5,505
<i>Total Revenues</i>	<u>150,000</u>	<u>155,505</u>	<u>5,505</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Other	177,000	112,555	64,445
Total Public Safety	<u>177,000</u>	<u>112,555</u>	<u>64,445</u>
<i>Total Expenditures</i>	<u>177,000</u>	<u>112,555</u>	<u>64,445</u>
<i>Net Change in Fund Balance</i>	(27,000)	42,950	69,950
Fund Balances at Beginning of Year	<u>109,050</u>	<u>109,050</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$82,050</u></u>	<u><u>\$152,000</u></u>	<u><u>\$69,950</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$546	\$510	(\$36)
<i>Total Revenues</i>	546	510	(36)
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	546	510	(36)
Fund Balances at Beginning of Year	11,407	11,407	0
Fund Balances at End of Year	\$11,953	\$11,917	(\$36)

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, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$110,000	\$92,705	(\$17,295)
Other	0	415	415
<i>Total Revenues</i>	<u>110,000</u>	<u>93,120</u>	<u>(16,880)</u>
Expenditures			
<i>Current:</i>			
General Government -			
Judicial			
Personal Services	41,800	38,889	2,911
Materials and Supplies	1,000	478	522
Capital Outlay	530	180	350
Other	70,280	69,513	767
Total General Government - Judicial	<u>113,610</u>	<u>109,060</u>	<u>4,550</u>
<i>Total Expenditures</i>	<u>113,610</u>	<u>109,060</u>	<u>4,550</u>
<i>Net Change in Fund Balance</i>	(3,610)	(15,940)	(12,330)
Fund Balances at Beginning of Year	47,557	47,557	0
Prior Year Encumbrances Appropriated	<u>7,041</u>	<u>7,041</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$50,988</u></u>	<u><u>\$38,658</u></u>	<u><u>(\$12,330)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computerized Research Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$3,070	\$7,123	\$4,053
<i>Total Revenues</i>	<u>3,070</u>	<u>7,123</u>	<u>4,053</u>
Expenditures			
<i>Current:</i>			
General Government -			
Judicial			
Other	3,500	2,376	1,124
Total General Government - Judicial	<u>3,500</u>	<u>2,376</u>	<u>1,124</u>
<i>Total Expenditures</i>	<u>3,500</u>	<u>2,376</u>	<u>1,124</u>
<i>Net Change in Fund Balance</i>	(430)	4,747	5,177
Fund Balances at Beginning of Year	99,845	99,845	0
Prior Year Encumbrances Appropriated	<u>234</u>	<u>234</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$99,649</u></u>	<u><u>\$104,826</u></u>	<u><u>\$5,177</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$120,000	\$155,260	\$35,260
Other	0	976	976
<i>Total Revenues</i>	<u>120,000</u>	<u>156,236</u>	<u>36,236</u>
Expenditures			
<i>Current:</i>			
General Government -			
Legislative and Executive			
Personal Services	152,523	146,544	5,979
Contractual Services	10,030	400	9,630
Materials and Supplies	4,000	1,747	2,253
Capital Outlay	5,000	0	5,000
Other	31,108	28,614	2,494
Total General Government - Legislative and Executive	<u>202,661</u>	<u>177,305</u>	<u>25,356</u>
<i>Total Expenditures</i>	<u>202,661</u>	<u>177,305</u>	<u>25,356</u>
<i>Net Change in Fund Balance</i>	(82,661)	(21,069)	61,592
Fund Balances at Beginning of Year	163,804	163,804	0
Prior Year Encumbrances Appropriated	<u>6,419</u>	<u>6,419</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$87,562</u></u>	<u><u>\$149,154</u></u>	<u><u>\$61,592</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Guardianship Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$8,843	\$6,624	(\$2,219)
<i>Total Revenues</i>	<u>8,843</u>	<u>6,624</u>	<u>(2,219)</u>
Expenditures			
<i>Current:</i>			
General Government -			
Judicial			
Other	46,903	34,041	12,862
Total General Government - Judicial	<u>46,903</u>	<u>34,041</u>	<u>12,862</u>
<i>Total Expenditures</i>	<u>46,903</u>	<u>34,041</u>	<u>12,862</u>
<i>Excess of Revenues Under Expenditures</i>	(38,060)	(27,417)	10,643
Other Financing Sources			
Transfers In	40,000	40,000	0
<i>Total Other Financing Sources</i>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,940	12,583	10,643
Fund Balances at Beginning of Year	4,956	4,956	0
Prior Year Encumbrances Appropriated	<u>15</u>	<u>15</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$6,911</u></u>	<u><u>\$17,554</u></u>	<u><u>\$10,643</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$895,420	\$931,565	\$36,145
Intergovernmental	192,810	146,885	(45,925)
<i>Total Revenues</i>	<u>1,088,230</u>	<u>1,078,450</u>	<u>(9,780)</u>
Expenditures			
<i>Current:</i>			
Human Services			
Contractual Services	947,413	947,413	0
Other	142,308	142,308	0
Total Human Services	<u>1,089,721</u>	<u>1,089,721</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,089,721</u>	<u>1,089,721</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(1,491)	(11,271)	(9,780)
Other Financing Sources			
Transfers In	11,271	11,271	0
<i>Total Other Financing Sources</i>	<u>11,271</u>	<u>11,271</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	9,780	0	(9,780)
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$9,780</u></u>	<u><u>\$0</u></u>	<u><u>(\$9,780)</u></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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$183	\$730	\$547
<i>Total Revenues</i>	183	730	547
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	183	730	547
Fund Balances at Beginning of Year	3,887	3,887	0
Fund Balances at End of Year	<u>\$4,070</u>	<u>\$4,617</u>	<u>\$547</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$856,168	\$856,168	\$0
Intergovernmental	79,861	79,861	0
<i>Total Revenues</i>	<u>936,029</u>	<u>936,029</u>	<u>0</u>
Expenditures			
<i>Current:</i>			
Human Services			
Contractual Services	916,459	916,459	0
Other	19,570	19,570	0
Total Human Services	<u>936,029</u>	<u>936,029</u>	<u>0</u>
<i>Total Expenditures</i>	<u>936,029</u>	<u>936,029</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	<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>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Economic Development Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Other	\$56,033	\$56,033	\$0
<i>Total Revenues</i>	<u>56,033</u>	<u>56,033</u>	<u>0</u>
Expenditures			
<i>Debt Service:</i>			
Interest and Fiscal Charges	21,033	21,033	0
Total Debt Service	<u>21,033</u>	<u>21,033</u>	<u>0</u>
<i>Total Expenditures</i>	<u>21,033</u>	<u>21,033</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Other Financing Sources (Uses)			
Advances In	0	56,033	56,033
Advances Out	<u>(35,000)</u>	<u>(91,033)</u>	<u>(56,033)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(35,000)</u>	<u>(35,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	<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>

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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$62,700	\$60,981	(\$1,719)
<i>Total Revenues</i>	<u>62,700</u>	<u>60,981</u>	<u>(1,719)</u>
Expenditures			
<i>Current:</i>			
General Government -			
Judicial			
Contractual Services	45,000	42,634	2,366
Capital Outlay	23,000	0	23,000
Total General Government - Judicial	<u>68,000</u>	<u>42,634</u>	<u>25,366</u>
<i>Total Expenditures</i>	<u>68,000</u>	<u>42,634</u>	<u>25,366</u>
<i>Net Change in Fund Balance</i>	(5,300)	18,347	23,647
Fund Balances at Beginning of Year	41,017	41,017	0
Prior Year Encumbrances Appropriated	<u>9,727</u>	<u>9,727</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$45,444</u></u>	<u><u>\$69,091</u></u>	<u><u>\$23,647</u></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, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	18,503	18,503	0
Fund Balances at End of Year	\$18,503	\$18,503	0

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, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$73,000	\$46,142	(\$26,858)
<i>Total Revenues</i>	<u>73,000</u>	<u>46,142</u>	<u>(26,858)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Materials and Supplies	1,039	39	1,000
Capital Outlay	1,995	1,995	0
Other	46,848	23,946	22,902
Total Public Safety	<u>49,882</u>	<u>25,980</u>	<u>23,902</u>
<i>Total Expenditures</i>	<u>49,882</u>	<u>25,980</u>	<u>23,902</u>
<i>Excess of Revenues Over Expenditures</i>	23,118	20,162	(2,956)
Other Financing Sources			
Transfers In	<u>0</u>	<u>5,333</u>	<u>5,333</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>5,333</u>	<u>5,333</u>
<i>Net Change in Fund Balance</i>	23,118	25,495	2,377
Fund Balances at Beginning of Year	190,754	190,754	0
Prior Year Encumbrances Appropriated	<u>1,327</u>	<u>1,327</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$215,199</u></u>	<u><u>\$217,576</u></u>	<u><u>\$2,377</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Small Cities Block Grant Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,098,118	\$938,632	(\$159,486)
<i>Total Revenues</i>	<u>1,098,118</u>	<u>938,632</u>	<u>(159,486)</u>
Expenditures			
<i>Current:</i>			
Economic Development and Assistance			
Other	977,960	926,822	51,138
Total Economic Development and Assistance	<u>977,960</u>	<u>926,822</u>	<u>51,138</u>
<i>Total Expenditures</i>	<u>977,960</u>	<u>926,822</u>	<u>51,138</u>
<i>Net Change in Fund Balance</i>	120,158	11,810	(108,348)
Fund Balances at Beginning of Year	69,592	69,592	0
Prior Year Encumbrances Appropriated	<u>8,390</u>	<u>8,390</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$198,140</u></u>	<u><u>\$89,792</u></u>	<u><u>(\$108,348)</u></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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$35,635	\$35,635	\$0
Charges for Services	4,000	4,225	225
Other	0	431	431
<i>Total Revenues</i>	<u>39,635</u>	<u>40,291</u>	<u>656</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	66,008	63,400	2,608
Contractual Services	3,743	3,698	45
Materials and Supplies	1,507	549	958
Other	3,095	3,044	51
<i>Total Public Safety</i>	<u>74,353</u>	<u>70,691</u>	<u>3,662</u>
<i>Total Expenditures</i>	<u>74,353</u>	<u>70,691</u>	<u>3,662</u>
<i>Net Change in Fund Balance</i>	(34,718)	(30,400)	4,318
Fund Balances at Beginning of Year	61,829	61,829	0
Prior Year Encumbrances Appropriated	156	156	0
Fund Balances at End of Year	<u><u>\$27,267</u></u>	<u><u>\$31,585</u></u>	<u><u>\$4,318</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$180,000	\$180,000	\$0
Other	0	880	880
<i>Total Revenues</i>	<u>180,000</u>	<u>180,880</u>	<u>880</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	157,973	149,738	8,235
Materials and Supplies	2,125	2,022	103
Capital Outlay	1,062	862	200
Other	30,051	28,478	1,573
Total Public Safety	<u>191,211</u>	<u>181,100</u>	<u>10,111</u>
<i>Total Expenditures</i>	<u>191,211</u>	<u>181,100</u>	<u>10,111</u>
<i>Net Change in Fund Balance</i>	(11,211)	(220)	10,991
Fund Balances at Beginning of Year	<u>20,301</u>	<u>20,301</u>	0
Fund Balances at End of Year	<u><u>\$9,090</u></u>	<u><u>\$20,081</u></u>	<u><u>\$10,991</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Abuse Prevention Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	1,795	1,795	0
Fund Balances at End of Year	\$1,795	\$1,795	\$0

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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$197,814	\$197,814	\$0
Other	0	409	409
<i>Total Revenues</i>	<u>197,814</u>	<u>198,223</u>	<u>409</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	88,284	80,873	7,411
Materials and Supplies	2,730	2,683	47
Capital Outlay	39,201	39,201	0
Other	141,041	130,481	10,560
Total Public Safety	<u>271,256</u>	<u>253,238</u>	<u>18,018</u>
<i>Total Expenditures</i>	<u>271,256</u>	<u>253,238</u>	<u>18,018</u>
<i>Net Change in Fund Balance</i>	(73,442)	(55,015)	18,427
Fund Balances at Beginning of Year	186,788	186,788	0
Prior Year Encumbrances Appropriated	<u>2,116</u>	<u>2,116</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$115,462</u></u>	<u><u>\$133,889</u></u>	<u><u>\$18,427</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
401 Care and Custody Grant Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$693,406	\$352,021	(\$341,385)
<i>Total Revenues</i>	<u>693,406</u>	<u>352,021</u>	<u>(341,385)</u>
Expenditures			
<i>Current:</i>			
General Government -			
Judicial			
Contractual Services	260,385	260,385	0
Materials and Supplies	53,641	53,641	0
Capital Outlay	6,684	6,684	0
Other	58,695	58,695	0
Total General Government - Judicial	<u>379,405</u>	<u>379,405</u>	<u>0</u>
<i>Total Expenditures</i>	<u>379,405</u>	<u>379,405</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	314,001	(27,384)	(341,385)
Fund Balances at Beginning of Year	83,502	83,502	0
Prior Year Encumbrances Appropriated	<u>92,161</u>	<u>92,161</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$489,664</u></u>	<u><u>\$148,279</u></u>	<u><u>(\$341,385)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ohio CASA Grant Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$84,323	\$84,323	\$0
<i>Total Revenues</i>	<u>84,323</u>	<u>84,323</u>	<u>0</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Capital Outlay	1,500	1,143	357
Other	82,823	20,152	62,671
Total General Government - Judicial	<u>84,323</u>	<u>21,295</u>	<u>63,028</u>
<i>Total Expenditures</i>	<u>84,323</u>	<u>21,295</u>	<u>63,028</u>
<i>Net Change in Fund Balance</i>	0	63,028	63,028
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$63,028</u></u>	<u><u>\$63,028</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, 2017*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Intergovernmental	\$270,000	\$346,458	\$76,458
<i>Total Revenues</i>	<u>270,000</u>	<u>346,458</u>	<u>76,458</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Contractual Services	71,855	34,662	37,193
Materials and Supplies	2,500	1,738	762
Capital Outlay	25,000	4,595	20,405
Other	160,645	152,620	8,025
Total General Government - Judicial	<u>260,000</u>	<u>193,615</u>	<u>66,385</u>
<i>Total Expenditures</i>	<u>260,000</u>	<u>193,615</u>	<u>66,385</u>
<i>Net Change in Fund Balance</i>	10,000	152,843	142,843
Fund Balances at Beginning of Year	<u>967,639</u>	<u>967,639</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$977,639</u></u>	<u><u>\$1,120,482</u></u>	<u><u>\$142,843</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Court Grant Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$253,000	\$60,000	(\$193,000)
Other	0	15,273	15,273
<i>Total Revenues</i>	<u>253,000</u>	<u>75,273</u>	<u>(177,727)</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Personal Services	101,938	88,385	13,553
Contractual Services	39,391	35,746	3,645
Materials and Supplies	31,619	31,193	426
Capital Outlay	60,744	60,744	0
Other	93,320	74,525	18,795
Total General Government - Judicial	<u>327,012</u>	<u>290,593</u>	<u>36,419</u>
<i>Total Expenditures</i>	<u>327,012</u>	<u>290,593</u>	<u>36,419</u>
<i>Net Change in Fund Balance</i>	(74,012)	(215,320)	(141,308)
Fund Balances at Beginning of Year	263,463	263,463	0
Prior Year Encumbrances Appropriated	<u>3,504</u>	<u>3,504</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$192,955</u></u>	<u><u>\$51,647</u></u>	<u><u>(\$141,308)</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$298,250	\$309,639	\$11,389
<i>Total Revenues</i>	<u>298,250</u>	<u>309,639</u>	<u>11,389</u>
Expenditures			
<i>Current:</i>			
Economic Development and Assistance			
Contractual Services	300,422	300,422	0
Total Economic Development and Assistance	<u>300,422</u>	<u>300,422</u>	<u>0</u>
<i>Total Expenditures</i>	<u>300,422</u>	<u>300,422</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,172)	9,217	11,389
Fund Balances at Beginning of Year	<u>16,894</u>	<u>16,894</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$14,722</u></u>	<u><u>\$26,111</u></u>	<u><u>\$11,389</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$92,000	\$87,929	(\$4,071)
Other	0	440	440
<i>Total Revenues</i>	<u>92,000</u>	<u>88,369</u>	<u>(3,631)</u>
Expenditures			
<i>Current:</i>			
General Government -			
Judicial			
Personal Services	101,793	101,150	643
Contractual Services	1,309	988	321
Materials and Supplies	1,315	1,071	244
Capital Outlay	745	745	0
Other	5,725	5,250	475
Total General Government - Judicial	<u>110,887</u>	<u>109,204</u>	<u>1,683</u>
<i>Total Expenditures</i>	<u>110,887</u>	<u>109,204</u>	<u>1,683</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(18,887)</u>	<u>(20,835)</u>	<u>(1,948)</u>
Other Financing Sources (Uses)			
Advances In	0	10,000	10,000
Advances Out	0	(10,000)	(10,000)
Transfers In	20,800	21,922	1,122
<i>Total Other Financing Sources (Uses)</i>	<u>20,800</u>	<u>21,922</u>	<u>1,122</u>
<i>Net Change in Fund Balance</i>	1,913	1,087	(826)
Fund Balances at Beginning of Year	930	930	0
Prior Year Encumbrances Appropriated	<u>522</u>	<u>522</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$3,365</u></u>	<u><u>\$2,539</u></u>	<u><u>(\$826)</u></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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Special Assessments	\$0	\$15,369	\$15,369
<i>Total Revenues</i>	<u>0</u>	<u>15,369</u>	<u>15,369</u>
Expenditures			
<i>Current:</i>			
Public Works			
Other	6,787	6,787	0
Total Public Works	<u>6,787</u>	<u>6,787</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,787</u>	<u>6,787</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,787)	8,582	15,369
Other Financing Sources			
Advances In	0	762	762
<i>Total Other Financing Sources</i>	<u>0</u>	<u>762</u>	<u>762</u>
<i>Net Change in Fund Balance</i>	(6,787)	9,344	16,131
Fund Balances at Beginning of Year	<u>60,558</u>	<u>60,558</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$53,771</u></u>	<u><u>\$69,902</u></u>	<u><u>\$16,131</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Marine Patrol Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$18,721	\$18,721	\$0
Other	0	125	125
<i>Total Revenues</i>	<u>18,721</u>	<u>18,846</u>	<u>125</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	23,978	23,698	280
Capital Outlay	1,798	1,639	159
Other	11,318	11,318	0
Total Public Safety	<u>37,094</u>	<u>36,655</u>	<u>439</u>
<i>Total Expenditures</i>	<u>37,094</u>	<u>36,655</u>	<u>439</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(18,373)</u>	<u>(17,809)</u>	<u>564</u>
Other Financing Sources			
Transfers In	<u>6,242</u>	<u>6,242</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>6,242</u>	<u>6,242</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(12,131)	(11,567)	564
Fund Balances at Beginning of Year	15,743	15,743	0
Prior Year Encumbrances Appropriated	<u>1,409</u>	<u>1,409</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$5,021</u></u>	<u><u>\$5,585</u></u>	<u><u>\$564</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Jail Release Program Grant Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$12,600	\$22,480	\$9,880
<i>Total Revenues</i>	<u>12,600</u>	<u>22,480</u>	<u>9,880</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Other	12,600	12,600	0
Total Public Safety	<u>12,600</u>	<u>12,600</u>	<u>0</u>
<i>Total Expenditures</i>	<u>12,600</u>	<u>12,600</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	9,880	9,880
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$9,880</u></u>	<u><u>\$9,880</u></u>

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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$180,895	\$160,338	(\$20,557)
Other	0	1,059	1,059
<i>Total Revenues</i>	<u>180,895</u>	<u>161,397</u>	<u>(19,498)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	86,334	86,334	0
Contractual Services	79,578	79,578	0
Materials and Supplies	2,505	2,505	0
Capital Outlay	680	680	0
Other	4,078	4,078	0
Total Public Safety	<u>173,175</u>	<u>173,175</u>	<u>0</u>
<i>Total Expenditures</i>	<u>173,175</u>	<u>173,175</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	7,720	(11,778)	(19,498)
Fund Balances at Beginning of Year	<u>21,680</u>	<u>21,680</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$29,400</u></u>	<u><u>\$9,902</u></u>	<u><u>(\$19,498)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mediator Fees Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$8,000	\$45,219	\$37,219
Other	0	257	257
<i>Total Revenues</i>	<u>8,000</u>	<u>45,476</u>	<u>37,476</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Personal Services	46,812	46,438	374
Capital Outlay	137	137	0
Other	31,000	30,513	487
<i>Total General Government - Judicial</i>	<u>77,949</u>	<u>77,088</u>	<u>861</u>
<i>Total Expenditures</i>	<u>77,949</u>	<u>77,088</u>	<u>861</u>
<i>Net Change in Fund Balance</i>	(69,949)	(31,612)	38,337
Fund Balances at Beginning of Year	319,259	319,259	0
Prior Year Encumbrances Appropriated	<u>537</u>	<u>537</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$249,847</u></u>	<u><u>\$288,184</u></u>	<u><u>\$38,337</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Rehabilitation Center Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Other	\$11,271	\$11,271	\$0
<i>Total Revenues</i>	<u>11,271</u>	<u>11,271</u>	<u>0</u>
Expenditures			
<i>Current:</i>			
Human Services			
Capital Outlay	1,852	1,852	0
Other	6,000	6,000	0
Total Human Services	<u>7,852</u>	<u>7,852</u>	<u>0</u>
<i>Total Expenditures</i>	<u>7,852</u>	<u>7,852</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	3,419	3,419	0
Other Financing Uses			
Transfers Out	(11,271)	(11,271)	0
<i>Total Other Financing Uses</i>	<u>(11,271)</u>	<u>(11,271)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(7,852)	(7,852)	0
Fund Balances at Beginning of Year	<u>18,866</u>	<u>18,866</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$11,014</u></u>	<u><u>\$11,014</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$101,000	\$120,507	\$19,507
<i>Total Revenues</i>	<u>101,000</u>	<u>120,507</u>	<u>19,507</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Materials and Supplies	1,000	419	581
Capital Outlay	7,767	7,767	0
Other	97,826	90,593	7,233
Total Public Safety	<u>106,593</u>	<u>98,779</u>	<u>7,814</u>
<i>Total Expenditures</i>	<u>106,593</u>	<u>98,779</u>	<u>7,814</u>
<i>Net Change in Fund Balance</i>	(5,593)	21,728	27,321
Fund Balances at Beginning of Year	111,265	111,265	0
Prior Year Encumbrances Appropriated	<u>17,052</u>	<u>17,052</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$122,724</u></u>	<u><u>\$150,045</u></u>	<u><u>\$27,321</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Other	\$0	\$141	\$141
<i>Total Revenues</i>	<u>0</u>	<u>141</u>	<u>141</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Other	19,123	18,557	566
Total Public Safety	<u>19,123</u>	<u>18,557</u>	<u>566</u>
<i>Total Expenditures</i>	<u>19,123</u>	<u>18,557</u>	<u>566</u>
<i>Net Change in Fund Balance</i>	(19,123)	(18,416)	707
Fund Balances at Beginning of Year	18,313	18,313	0
Prior Year Encumbrances Appropriated	<u>810</u>	<u>810</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$707</u></u>	<u><u>\$707</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Court Technology Grant Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$5,206	\$5,206	\$0
<i>Total Revenues</i>	<u>5,206</u>	<u>5,206</u>	<u>0</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Capital Outlay	5,628	5,206	422
Total General Government - Judicial	<u>5,628</u>	<u>5,206</u>	<u>422</u>
<i>Total Expenditures</i>	<u>5,628</u>	<u>5,206</u>	<u>422</u>
<i>Net Change in Fund Balance</i>	(422)	0	422
Fund Balances at Beginning of Year	<u>422</u>	<u>422</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$422</u></u>	<u><u>\$422</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Heroin Partnership Grant Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$130,000	\$64,248	(\$65,752)
<i>Total Revenues</i>	<u>130,000</u>	<u>64,248</u>	<u>(65,752)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Contractual Services	54,965	54,965	0
Materials and Supplies	383	383	0
Other	1,272	1,272	0
Total Public Safety	<u>56,620</u>	<u>56,620</u>	<u>0</u>
<i>Total Expenditures</i>	<u>56,620</u>	<u>56,620</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>73,380</u>	<u>7,628</u>	<u>(65,752)</u>
Other Financing Sources (Uses)			
Advances In	0	25,000	25,000
Advances Out	0	(26,200)	(26,200)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(1,200)</u>	<u>(1,200)</u>
<i>Net Change in Fund Balance</i>	73,380	6,428	(66,952)
Fund Balances at Beginning of Year	<u>14</u>	<u>14</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$73,394</u></u>	<u><u>\$6,442</u></u>	<u><u>(\$66,952)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
T-CAP Grant Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$385,975	\$385,975	\$0
<i>Total Revenues</i>	<u>385,975</u>	<u>385,975</u>	<u>0</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	213,513	199,762	13,751
Contractual Services	35,855	27,988	7,867
Materials and Supplies	10,593	9,089	1,504
Capital Outlay	127,247	126,061	1,186
Other	41,043	11,258	29,785
Total Public Safety	<u>428,251</u>	<u>374,158</u>	<u>54,093</u>
<i>Total Expenditures</i>	<u>428,251</u>	<u>374,158</u>	<u>54,093</u>
<i>Net Change in Fund Balance</i>	(42,276)	11,817	54,093
Fund Balances at Beginning of Year	60,504	60,504	0
Prior Year Encumbrances Appropriated	<u>16,906</u>	<u>16,906</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$35,134</u></u>	<u><u>\$89,227</u></u>	<u><u>\$54,093</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
ATP Grant Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$58,797	\$77,229	\$18,432
<i>Total Revenues</i>	<u>58,797</u>	<u>77,229</u>	<u>18,432</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Other	58,797	2,799	55,998
Total Public Safety	<u>58,797</u>	<u>2,799</u>	<u>55,998</u>
<i>Total Expenditures</i>	<u>58,797</u>	<u>2,799</u>	<u>55,998</u>
<i>Net Change in Fund Balance</i>	0	74,430	74,430
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$74,430</u></u>	<u><u>\$74,430</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
JRIG Grant Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$0	\$105,937	\$105,937
<i>Total Revenues</i>	<u>0</u>	<u>105,937</u>	<u>105,937</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	105,937	105,937
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$105,937</u></u>	<u><u>\$105,937</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Other	\$0	\$1,689	\$1,689
<i>Total Revenues</i>	<u>0</u>	<u>1,689</u>	<u>1,689</u>
Expenditures			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive			
Other	500	500	0
Total Legislative and Executive	500	500	0
<i>Debt Service:</i>			
Principal Retirement	765,000	765,000	0
Interest and Fiscal Charges	226,934	226,934	0
Total Debt Service	991,934	991,934	0
<i>Total Expenditures</i>	<u>992,434</u>	<u>992,434</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(992,434)</u>	<u>(990,745)</u>	<u>1,689</u>
Other Financing Sources			
Transfers In	991,934	991,934	0
<i>Total Other Financing Sources</i>	<u>991,934</u>	<u>991,934</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(500)	1,189	1,689
Fund Balances at Beginning of Year	<u>296,712</u>	<u>296,712</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$296,212</u></u>	<u><u>\$297,901</u></u>	<u><u>\$1,689</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
<i>Debt Service:</i>			
Interest and Fiscal Charges	<u>115,362</u>	<u>115,362</u>	<u>0</u>
Total Debt Service	<u>115,362</u>	<u>115,362</u>	<u>0</u>
<i>Total Expenditures</i>	<u>115,362</u>	<u>115,362</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(115,362)</u>	<u>(115,362)</u>	<u>0</u>
Other Financing Sources (Uses)			
Advances Out	(155,000)	(155,000)	0
Transfers In	<u>270,362</u>	<u>270,362</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>115,362</u>	<u>115,362</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	<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>

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, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$117,478	\$20,296	(\$97,182)
<i>Total Revenues</i>	<u>117,478</u>	<u>20,296</u>	<u>(97,182)</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	117,478	20,296	(97,182)
Fund Balances at Beginning of Year	<u>94,269</u>	<u>94,269</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$211,747</u></u>	<u><u>\$114,565</u></u>	<u><u>(\$97,182)</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
<i>Capital Outlay:</i>			
Capital Outlay	<u>430,000</u>	<u>395,274</u>	<u>34,726</u>
Total Capital Outlay	<u>430,000</u>	<u>395,274</u>	<u>34,726</u>
<i>Total Expenditures</i>	<u>430,000</u>	<u>395,274</u>	<u>34,726</u>
<i>Excess of Revenues Under Expenditures</i>	(430,000)	(395,274)	34,726
Other Financing Sources			
Transfers In	<u>500,000</u>	<u>400,000</u>	<u>(100,000)</u>
<i>Total Other Financing Sources</i>	<u>500,000</u>	<u>400,000</u>	<u>(100,000)</u>
<i>Net Change in Fund Balance</i>	70,000	4,726	(65,274)
Fund Balances at Beginning of Year	<u>36,033</u>	<u>36,033</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$106,033</u></u>	<u><u>\$40,759</u></u>	<u><u>(\$65,274)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Correctional Facility Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
<i>Capital Outlay:</i>			
Contractual Services	381,225	306,880	74,345
Other	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Total Capital Outlay	<u>391,225</u>	<u>316,880</u>	<u>74,345</u>
<i>Total Expenditures</i>	<u>391,225</u>	<u>316,880</u>	<u>74,345</u>
<i>Net Change in Fund Balance</i>	(391,225)	(316,880)	74,345
Fund Balances at Beginning of Year	381,225	381,225	0
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$74,345</u></u>	<u><u>\$74,345</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$810,268	\$810,268	\$0
<i>Total Revenues</i>	<u>810,268</u>	<u>810,268</u>	<u>0</u>
Expenditures			
<i>Capital Outlay:</i>			
Capital Outlay	810,268	810,268	0
Total Capital Outlay	<u>810,268</u>	<u>810,268</u>	<u>0</u>
<i>Debt Service:</i>			
Interest and Fiscal Charges	10,225	10,225	0
Total Debt Service	<u>10,225</u>	<u>10,225</u>	<u>0</u>
<i>Total Expenditures</i>	<u>820,493</u>	<u>820,493</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(10,225)</u>	<u>(10,225)</u>	<u>0</u>
Other Financing Sources (Uses)			
Transfers In	74,225	74,225	0
Advances Out	(64,000)	(64,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>10,225</u>	<u>10,225</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	<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>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Service Center Fund
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
<i>Capital Outlay:</i>			
Capital Outlay	1,350,000	152,792	1,197,208
<i>Total Expenditures</i>	1,350,000	152,792	1,197,208
<i>Excess of Revenues Under Expenditures</i>	(1,350,000)	(152,792)	1,197,208
Other Financing Sources			
Transfers In	1,350,000	1,350,000	0
<i>Total Other Financing Sources</i>	1,350,000	1,350,000	0
<i>Net Change in Fund Balance</i>	0	1,197,208	1,197,208
Fund Balances at Beginning of Year	24,018	24,018	0
Fund Balances at End of Year	<u>\$24,018</u>	<u>\$1,221,226</u>	<u>\$1,197,208</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Board of Developmental Disabilities Bequest Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	280	280	0
Fund Balances at End of Year	\$280	\$280	\$0

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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$0	\$21,421	\$21,421
Charges for Services	624,082	747,960	123,878
Other	65,000	91,119	26,119
<i>Total Revenues</i>	<u>689,082</u>	<u>860,500</u>	<u>171,418</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	6,792,120	6,747,085	45,035
Contractual Services	576,223	565,893	10,330
Materials and Supplies	412,529	386,562	25,967
Capital Outlay	230,539	215,883	14,656
Other	1,304,413	1,195,694	108,719
Total Public Safety	<u>9,315,824</u>	<u>9,111,117</u>	<u>204,707</u>
<i>Total Expenditures</i>	<u>9,315,824</u>	<u>9,111,117</u>	<u>204,707</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,626,742)</u>	<u>(8,250,617)</u>	<u>376,125</u>
Other Financing Sources (Uses)			
Advances In	177,368	177,368	0
Transfers In	7,450,000	7,450,000	0
Transfers Out	(34,331)	(11,575)	22,756
<i>Total Other Financing Sources (Uses)</i>	<u>7,593,037</u>	<u>7,615,793</u>	<u>22,756</u>
<i>Net Change in Fund Balance</i>	(1,033,705)	(634,824)	398,881
Fund Balances at Beginning of Year	550,635	550,635	0
Prior Year Encumbrances Appropriated	<u>566,849</u>	<u>566,849</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$83,779</u></u>	<u><u>\$482,660</u></u>	<u><u>\$398,881</u></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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$510,000	\$526,620	\$16,620
Other	0	1,609	1,609
<i>Total Revenues</i>	<u>510,000</u>	<u>528,229</u>	<u>18,229</u>
Expenditures			
<i>Current:</i>			
General Government -			
Legislative and Executive			
Personal Services	389,061	365,911	23,150
Contractual Services	1,200	729	471
Materials and Supplies	13,000	6,072	6,928
Capital Outlay	8,500	7,826	674
Other	11,500	8,946	2,554
Total Legislative and Executive	<u>423,261</u>	<u>389,484</u>	<u>33,777</u>
<i>Total Expenditures</i>	<u>423,261</u>	<u>389,484</u>	<u>33,777</u>
<i>Excess of Revenues Over Expenditures</i>	<u>86,739</u>	<u>138,745</u>	<u>52,006</u>
Other Financing Uses			
Transfers Out	(450,000)	(400,000)	50,000
<i>Total Other Financing Uses</i>	<u>(450,000)</u>	<u>(400,000)</u>	<u>50,000</u>
<i>Net Change in Fund Balance</i>	(363,261)	(261,255)	102,006
Fund Balances at Beginning of Year	452,953	452,953	0
Prior Year Encumbrances Appropriated	<u>196</u>	<u>196</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$89,888</u></u>	<u><u>\$191,894</u></u>	<u><u>\$102,006</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
County Recorder's Equipment Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
<i>Current:</i>			
General Government -			
Legislative and Executive			
Contractual Services	30,000	24,623	5,377
Capital Outlay	15,000	0	15,000
	<u>45,000</u>	<u>24,623</u>	<u>20,377</u>
Total General Government - Legislative and Executive	<u>45,000</u>	<u>24,623</u>	<u>20,377</u>
<i>Total Expenditures</i>	<u>45,000</u>	<u>24,623</u>	<u>20,377</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(45,000)</u>	<u>(24,623)</u>	<u>20,377</u>
Other Financing Sources			
Transfers In	<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>0</u>
<i>Net Change in Fund Balance</i>	(30,000)	(9,623)	20,377
Fund Balances at Beginning of Year	56,324	56,324	0
Prior Year Encumbrances Appropriated	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$31,324</u></u>	<u><u>\$51,701</u></u>	<u><u>\$20,377</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
VA Facility Reserve Fund
For the Year Ended December 31, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$15,000</u></u>	<u><u>\$15,000</u></u>	<u><u>\$0</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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$52,000	\$49,212	(\$2,788)
Intergovernmental	37,800	37,800	0
Other Revenues	5,000	2,970	(2,030)
<i>Total Revenues</i>	<u>94,800</u>	<u>89,982</u>	<u>(4,818)</u>
Expenses			
Contractual Services	76,000	63,000	13,000
Materials and Supplies	8,200	4,602	3,598
Capital Outlay	5,000	0	5,000
Other Expenses	10,188	8,536	1,652
<i>Total Expenses</i>	<u>99,388</u>	<u>76,138</u>	<u>23,250</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(4,588)	13,844	18,432
Other Financing Sources (Uses)			
Advances In	0	75,600	75,600
Advances Out	0	(75,600)	(75,600)
Transfers In	4,200	4,200	0
Transfers Out	(4,200)	(4,200)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(4,588)	13,844	18,432
Fund Equity at Beginning of Year	200,618	200,618	0
Prior Year Encumbrances Appropriated	2,653	2,653	0
Fund Equity at End of Year	<u>\$198,683</u>	<u>\$217,115</u>	<u>\$18,432</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, 2017

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$8,650,000	\$8,387,484	(\$262,516)
Interest	3,000	16,103	13,103
Other	5,000	58,477	53,477
<i>Total Revenues</i>	<u>8,658,000</u>	<u>8,462,064</u>	<u>(195,936)</u>
Expenses			
Contractual Services	8,862,198	8,307,415	554,783
Claims	150,000	25,731	124,269
Refunds	22,607	22,607	0
<i>Total Expenses</i>	<u>9,034,805</u>	<u>8,355,753</u>	<u>679,052</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(376,805)</u>	<u>106,311</u>	<u>483,116</u>
Other Financing Sources (Uses)			
Advances Out	0	(70,000)	(70,000)
Transfers In	0	8,953	8,953
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(61,047)</u>	<u>(61,047)</u>
<i>Net Change in Fund Equity</i>	(376,805)	45,264	422,069
Fund Equity at Beginning of Year	<u>1,111,240</u>	<u>1,111,240</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$734,435</u></u>	<u><u>\$1,156,504</u></u>	<u><u>\$422,069</u></u>

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

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

Private Purpose Trust Fund

Juvenile Delinquency Prevention Trust

To account for the remaining balance of donations received by the Juvenile Court used to help prevent juvenile delinquency. Since this is the only nonmajor private purpose trust fund, no combining statements for the private purpose trust fund are presented.

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 (SCOJFS)

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.

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.

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

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.

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

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
*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, 2017*

	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	6,043	6,043	0
Fund Balances at End of Year	\$6,043	\$6,043	\$0

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	1/1/2017 Balance	2017 Additions	2017 Reductions	12/31/2017 Balance
S.C.O.R. Juvenile Detention Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$148,797	\$1,837,748	\$1,829,108	\$157,437
<i>Total Assets</i>	<u>\$148,797</u>	<u>\$1,837,748</u>	<u>\$1,829,108</u>	<u>\$157,437</u>
Liabilities				
Intergovernmental Payable	\$148,797	\$1,837,748	\$1,829,108	\$157,437
<i>Total Liabilities</i>	<u>\$148,797</u>	<u>\$1,837,748</u>	<u>\$1,829,108</u>	<u>\$157,437</u>
South Central Ohio Job & Family Services				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,431,172	\$25,124,583	\$24,554,210	\$3,001,545
Cash and Cash Equivalents in Segregated Accounts	265,655	9,256	0	274,911
<i>Total Assets</i>	<u>\$2,696,827</u>	<u>\$25,133,839</u>	<u>\$24,554,210</u>	<u>\$3,276,456</u>
Liabilities				
Intergovernmental Payable	\$2,696,827	\$25,133,839	\$24,554,210	\$3,276,456
<i>Total Liabilities</i>	<u>\$2,696,827</u>	<u>\$25,133,839</u>	<u>\$24,554,210</u>	<u>\$3,276,456</u>
Ross County Health District Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$529,369	\$3,651,514	\$3,740,603	\$440,280
<i>Total Assets</i>	<u>\$529,369</u>	<u>\$3,651,514</u>	<u>\$3,740,603</u>	<u>\$440,280</u>
Liabilities				
Intergovernmental Payable	\$529,369	\$3,651,514	\$3,740,603	\$440,280
<i>Total Liabilities</i>	<u>\$529,369</u>	<u>\$3,651,514</u>	<u>\$3,740,603</u>	<u>\$440,280</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	1/1/2017 Balance	2017 Additions	2017 Reductions	12/31/2017 Balance
Convention Facilities Authority Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$110,485	\$136,315	\$61,032	\$185,768
<i>Total Assets</i>	<u>\$110,485</u>	<u>\$136,315</u>	<u>\$61,032</u>	<u>\$185,768</u>
Liabilities				
Intergovernmental Payable	\$110,485	\$136,315	\$61,032	\$185,768
<i>Total Liabilities</i>	<u>\$110,485</u>	<u>\$136,315</u>	<u>\$61,032</u>	<u>\$185,768</u>
Paint Valley ADAMH Board				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$1,634,998	\$7,098,781	\$5,965,137	\$2,768,642
<i>Total Assets</i>	<u>\$1,634,998</u>	<u>\$7,098,781</u>	<u>\$5,965,137</u>	<u>\$2,768,642</u>
Liabilities				
Intergovernmental Payable	\$1,634,998	\$7,098,781	\$5,965,137	\$2,768,642
<i>Total Liabilities</i>	<u>\$1,634,998</u>	<u>\$7,098,781</u>	<u>\$5,965,137</u>	<u>\$2,768,642</u>
Soil & Water Conservation Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$148,182	\$415,203	\$384,939	\$178,446
<i>Total Assets</i>	<u>\$148,182</u>	<u>\$415,203</u>	<u>\$384,939</u>	<u>\$178,446</u>
Liabilities				
Intergovernmental Payable	\$148,182	\$415,203	\$384,939	\$178,446
<i>Total Liabilities</i>	<u>\$148,182</u>	<u>\$415,203</u>	<u>\$384,939</u>	<u>\$178,446</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	1/1/2017 Balance	2017 Additions	2017 Reductions	12/31/2017 Balance
Park District Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$155,867	\$254,977	\$343,097	\$67,747
<i>Total Assets</i>	<u>\$155,867</u>	<u>\$254,977</u>	<u>\$343,097</u>	<u>\$67,747</u>
Liabilities				
Intergovernmental Payable	\$155,867	\$254,977	\$343,097	\$67,747
<i>Total Liabilities</i>	<u>\$155,867</u>	<u>\$254,977</u>	<u>\$343,097</u>	<u>\$67,747</u>
Agency Tax				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$3,474,709	\$73,775,386	\$72,914,771	\$4,335,324
Intergovernmental Receivable	2,431,980	2,496,363	2,131,980	2,796,363
Property Taxes Receivable	46,408,537	49,300,864	46,397,357	49,312,044
<i>Total Assets</i>	<u>\$52,315,226</u>	<u>\$125,572,613</u>	<u>\$121,444,108</u>	<u>\$56,443,731</u>
Liabilities				
Intergovernmental Payable	\$52,315,226	\$125,572,613	\$121,444,108	\$56,443,731
<i>Total Liabilities</i>	<u>\$52,315,226</u>	<u>\$125,572,613</u>	<u>\$121,444,108</u>	<u>\$56,443,731</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	1/1/2017 Balance	2017 Additions	2017 Reductions	12/31/2017 Balance
<i>Indigent Defense Recoupment Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,403	\$28,556	\$28,656	\$2,303
<i>Total Assets</i>	<u>\$2,403</u>	<u>\$28,556</u>	<u>\$28,656</u>	<u>\$2,303</u>
Liabilities				
Intergovernmental Payable	\$2,403	\$28,556	\$28,656	\$2,303
<i>Total Liabilities</i>	<u>\$2,403</u>	<u>\$28,556</u>	<u>\$28,656</u>	<u>\$2,303</u>
<i>Miscellaneous Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$88,271	\$337,863	\$339,683	\$86,451
<i>Total Assets</i>	<u>\$88,271</u>	<u>\$337,863</u>	<u>\$339,683</u>	<u>\$86,451</u>
Liabilities				
Intergovernmental Payable	\$88,271	\$337,863	\$339,683	\$86,451
<i>Total Liabilities</i>	<u>\$88,271</u>	<u>\$337,863</u>	<u>\$339,683</u>	<u>\$86,451</u>
<i>Jail Inmate Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$205,810	\$344,007	\$287,396	\$262,421
<i>Total Assets</i>	<u>\$205,810</u>	<u>\$344,007</u>	<u>\$287,396</u>	<u>\$262,421</u>
Liabilities				
Deposits Held and Due to Others	\$205,810	\$344,007	\$287,396	\$262,421
<i>Total Liabilities</i>	<u>\$205,810</u>	<u>\$344,007</u>	<u>\$287,396</u>	<u>\$262,421</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	1/1/2017 Balance	2017 Additions	2017 Reductions	12/31/2017 Balance
County Sheriff Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$44,232	\$2,120,977	\$1,804,226	\$360,983
<i>Total Assets</i>	<u>\$44,232</u>	<u>\$2,120,977</u>	<u>\$1,804,226</u>	<u>\$360,983</u>
Liabilities				
Deposits Held and Due to Others	\$44,232	\$2,120,977	\$1,804,226	\$360,983
<i>Total Liabilities</i>	<u>\$44,232</u>	<u>\$2,120,977</u>	<u>\$1,804,226</u>	<u>\$360,983</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$749,372	\$13,249,337	\$13,213,328	\$785,381
<i>Total Assets</i>	<u>\$749,372</u>	<u>\$13,249,337</u>	<u>\$13,213,328</u>	<u>\$785,381</u>
Liabilities				
Intergovernmental Payable	\$252,252	\$12,416,385	\$12,411,947	\$256,690
Undistributed Monies	438,371	754,685	742,193	450,863
Deposits Held and Due to Others	58,749	78,267	59,188	77,828
<i>Total Liabilities</i>	<u>\$749,372</u>	<u>\$13,249,337</u>	<u>\$13,213,328</u>	<u>\$785,381</u>
Emergency Planning Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$25,204	\$19,623	\$15,125	\$29,702
<i>Total Assets</i>	<u>\$25,204</u>	<u>\$19,623</u>	<u>\$15,125</u>	<u>\$29,702</u>
Liabilities				
Intergovernmental Payable	\$25,204	\$19,623	\$15,125	\$29,702
<i>Total Liabilities</i>	<u>\$25,204</u>	<u>\$19,623</u>	<u>\$15,125</u>	<u>\$29,702</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	1/1/2017 Balance	2017 Additions	2017 Reductions	12/31/2017 Balance
County Assessments Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$353,449	\$353,449	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$353,449</u>	<u>\$353,449</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$353,449	\$353,449	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$353,449</u>	<u>\$353,449</u>	<u>\$0</u>
All Agency Funds				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$8,749,457	\$113,033,998	\$110,529,810	\$11,253,645
Cash and Cash Equivalents in Segregated Accounts	1,265,069	15,723,577	15,304,950	1,683,696
Intergovernmental Receivable	2,431,980	2,496,363	2,131,980	2,796,363
Property Taxes Receivable	46,408,537	49,300,864	46,397,357	49,312,044
<i>Total Assets</i>	<u>\$58,855,043</u>	<u>\$180,554,802</u>	<u>\$174,364,097</u>	<u>\$65,045,748</u>
Liabilities				
Intergovernmental Payable	\$58,107,881	\$177,256,866	\$171,471,094	\$63,893,653
Undistributed Monies	438,371	754,685	742,193	450,863
Deposits Held and Due to Others	308,791	2,543,251	2,150,810	701,232
<i>Total Liabilities</i>	<u>\$58,855,043</u>	<u>\$180,554,802</u>	<u>\$174,364,097</u>	<u>\$65,045,748</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.

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

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

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

Table 1

	2008	2009	2010	2011
Governmental Activities:				
Net Investment in Capital Assets	\$28,280,507	\$29,706,359	\$28,514,024	\$27,758,697
Restricted for:				
Capital Projects	382,019	235,850	69,886	115,821
Debt Service	180,354	115,426	136,193	142,282
Other Purposes	10,369,937	10,541,715	11,398,071	12,248,297
Unrestricted (Deficit)	1,614,387	3,953,743	5,841,309	7,650,779
Total Governmental Activities Net Position	<u>\$40,827,204</u>	<u>\$44,553,093</u>	<u>\$45,959,483</u>	<u>\$47,915,876</u>
Business-Type Activities:				
Net Investment in Capital Assets	\$101,415	\$96,415	\$91,415	\$86,415
Unrestricted	23,236	50,936	75,203	100,095
Total Business-type Activities Net Position	<u>\$124,651</u>	<u>\$147,351</u>	<u>\$166,618</u>	<u>\$186,510</u>
Primary Government:				
Net Investment in Capital Assets	\$28,381,922	\$29,802,774	\$28,605,439	\$27,845,112
Restricted	10,932,310	10,892,991	11,604,150	12,506,400
Unrestricted (Deficit)	1,637,623	4,004,679	5,916,512	7,750,874
Total Primary Government Net Position	<u>\$40,951,855</u>	<u>\$44,700,444</u>	<u>\$46,126,101</u>	<u>\$48,102,386</u>

2012	2013	2014	2015	2016	2017
\$27,036,000	\$27,416,476	\$30,788,619	\$28,904,098	\$27,708,660	\$27,258,026
636,447	841,437	290,468	117,689	451,276	1,397,665
164,186	260,060	269,243	275,510	277,438	280,122
11,726,397	13,275,165	13,654,296	15,278,103	15,959,219	17,022,003
9,600,853	10,855,815	(5,091,395)	(2,843,098)	(1,631,945)	(1,350,610)
<u>\$49,163,883</u>	<u>\$52,648,953</u>	<u>\$39,911,231</u>	<u>\$41,732,302</u>	<u>\$42,764,648</u>	<u>\$44,607,206</u>
\$81,415	\$76,415	\$71,415	\$66,415	\$61,415	\$56,415
126,136	150,387	170,159	190,439	209,383	229,642
<u>\$207,551</u>	<u>\$226,802</u>	<u>\$241,574</u>	<u>\$256,854</u>	<u>\$270,798</u>	<u>\$286,057</u>
\$27,117,415	\$27,492,891	\$30,860,034	\$28,970,513	\$27,770,075	\$27,314,441
12,527,030	14,376,662	14,214,007	15,671,302	16,687,933	18,699,790
9,726,989	11,006,202	(4,921,236)	(2,652,659)	(1,422,562)	(1,120,968)
<u>\$49,371,434</u>	<u>\$52,875,755</u>	<u>\$40,152,805</u>	<u>\$41,989,156</u>	<u>\$43,035,446</u>	<u>\$44,893,263</u>

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

Table 2

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,219,012	\$6,038,689	\$7,121,162	\$6,611,573	\$7,344,451	\$8,296,508	\$6,702,838	\$7,667,879	\$8,003,577	\$8,677,679
Judicial	4,063,096	4,001,088	3,939,912	3,925,370	3,854,386	3,900,241	4,295,139	4,752,770	4,541,345	5,330,589
Public Safety	11,381,124	10,166,766	9,670,250	10,328,105	10,513,655	10,645,397	10,981,792	11,560,414	12,613,438	14,949,422
Public Works	6,143,054	8,100,154	8,232,899	8,647,091	7,494,569	7,470,384	7,260,081	9,456,147	7,318,065	7,425,530
Health	633,843	506,371	688,518	697,433	665,536	668,488	697,484	780,912	749,133	821,410
Human Services	24,751,610	25,364,508	22,501,002	21,379,105	21,951,312	13,555,829	15,946,672	14,294,781	16,632,240	15,699,476
Conservation and Recreation	884,524	665,792	1,798,263	1,182,144	986,275	0	5,139	4,184	2,498	1,767
Economic Development and Assistance	0	0	15,975	0	0	1,197,298	1,305,296	1,187,981	1,183,646	1,661,961
Other	0	0	0	0	0	0	0	0	0	0
Issuance Costs	0	0	0	0	95,612	0	0	0	0	0
Interest and Fiscal Charges	747,836	597,639	522,118	485,486	462,787	393,164	460,798	444,501	411,755	370,712
Total Governmental Activities Expenses	54,824,099	55,441,007	54,490,099	53,256,307	53,368,583	46,127,309	47,655,239	50,149,569	51,455,697	54,938,346
Business-type Activities:										
County Wide Sewer	88,292	32,514	34,920	33,525	33,686	38,068	42,281	38,528	34,043	79,800
Total Business-type Activities Expenses	88,292	32,514	34,920	33,525	33,686	38,068	42,281	38,528	34,043	79,800
Total Primary Government Expenses	54,912,391	55,473,521	54,525,019	53,289,832	53,402,269	46,165,377	47,697,520	50,188,097	51,489,740	55,018,346
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	3,148,672	3,107,033	3,269,614	3,477,977	3,555,761	3,360,874	3,412,083	3,480,732	3,492,975	3,540,087
Judicial	721,347	582,060	697,951	701,644	689,247	773,390	694,636	510,723	815,742	615,438
Public Safety	2,282,713	2,536,455	2,550,286	1,295,517	1,259,429	1,282,591	1,201,051	1,211,939	1,362,677	1,318,552
Public Works	848,956	1,010,661	832,380	1,188,538	522,657	521,697	548,798	363,503	349,329	587,572
Human Services	789,917	834,037	894,889	699,609	638,112	21,228	21,942	17,994	18,217	18,415
Operating Grants and Contributions	24,382,925	25,833,502	22,345,912	21,019,614	19,720,894	13,795,783	13,877,812	14,404,585	14,569,023	14,634,201
Capital Grants and Contributions	1,773,849	2,157,455	1,130,012	481,775	2,202,631	2,353,679	1,142,883	1,713,339	949,647	886,296
Total Governmental Activities Program Revenues	33,948,379	36,061,203	31,721,044	28,864,674	28,588,731	22,109,242	20,899,205	21,702,815	21,557,610	21,602,561
Business-type Activities:										
Charges for Services	53,499	53,554	51,600	48,941	50,493	53,717	55,005	48,196	44,905	54,289
County Wide Sewer	0	0	0	0	0	0	0	0	0	0
Total Business-type Activities Program Revenues	53,499	53,554	51,600	48,941	50,493	53,717	55,005	48,196	44,905	54,289
Total Primary Government Program Revenues	34,001,878	36,114,757	31,772,644	28,913,615	28,639,224	22,162,959	20,954,210	21,751,011	21,602,515	21,694,650
Net (Expense)/Revenue										
Governmental Activities	(20,875,720)	(19,379,804)	(22,769,055)	(24,391,633)	(24,779,852)	(24,018,067)	(26,756,034)	(28,446,754)	(29,898,087)	(33,335,985)
Business-type Activities	(34,793)	21,040	16,680	15,416	16,807	15,649	12,724	9,668	10,862	12,289
Total Primary Government Net (Expense)/Revenue	(\$20,910,513)	(\$19,358,764)	(\$22,752,375)	(\$24,376,217)	(\$24,763,045)	(\$24,002,418)	(\$26,743,310)	(\$28,437,086)	(\$29,887,225)	(\$33,323,696)

(continued)

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
Children Services	\$902,310	\$844,848	\$862,004	\$885,756	\$864,326	\$882,351	\$895,038	\$893,660	\$905,624	\$936,644
Board of Developmental Disabilities	4,603,716	4,310,553	4,533,998	5,704,046	5,575,921	5,688,817	5,766,514	5,751,545	5,980,201	7,737,756
Senior Citizens	477,140	447,234	456,618	465,688	456,343	465,676	472,093	506,778	833,609	860,403
General Operating	2,250,984	3,034,638	3,103,539	3,184,356	3,107,589	3,183,038	3,311,887	3,301,170	3,374,973	3,610,045
Sales Tax for:										
General Operating	11,063,568	11,212,937	12,000,398	12,433,761	13,388,887	13,871,907	14,597,719	15,718,979	16,116,833	15,533,189
Grants and Entitlements not Restricted to Specific Programs	1,396,402	1,600,032	1,279,565	2,641,377	1,380,032	2,170,280	2,495,948	2,107,043	2,089,895	4,642,728
Investment Earnings	624,595	356,226	207,628	176,371	180,512	94,667	235,262	390,762	388,266	479,205
Miscellaneous	1,118,999	1,299,225	1,443,552	965,929	1,074,249	1,146,401	1,052,976	1,597,888	1,241,032	1,378,573
Total Governmental Activities	22,437,714	23,105,693	23,887,302	26,457,284	26,027,859	27,503,137	28,827,437	30,267,825	30,930,433	35,178,543
Business-type Activities:										
Miscellaneous	1,996	1,660	2,587	4,476	4,234	3,602	2,048	5,612	3,082	2,970
Total Business-type Activities	1,996	1,660	2,587	4,476	4,234	3,602	2,048	5,612	3,082	2,970
Total Primary Government General Revenues and Other Changes in Net Position	22,439,710	23,107,353	23,889,889	26,461,760	26,032,093	27,506,739	28,829,485	30,273,437	30,933,515	35,181,513
Change in Net Position										
Governmental Activities	1,561,994	3,725,889	1,118,247	2,065,651	1,248,007	3,485,070	2,071,403	1,821,071	1,032,346	1,842,558
Business-type Activities	(32,797)	22,700	19,267	19,892	21,041	19,251	14,772	15,280	13,944	15,259
Total Primary Government Change in Net Position	\$1,529,197	\$3,748,589	\$1,137,514	\$2,085,543	\$1,269,048	\$3,504,321	\$2,086,175	\$1,836,351	\$1,046,290	\$1,857,817

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

Table 3

	2008	2009	2010	2011	2012
General Fund					
Nondspendable	\$0	\$0	\$1,037,559	\$1,263,648	\$1,364,179
Restricted	0	0	0	0	0
Committed	0	0	819,700	280,120	622,288
Assigned	0	0	257,876	639,898	503,566
Unassigned	0	0	4,218,757	4,532,169	5,337,549
Reserved	299,570	824,254	0	0	0
Unreserved	2,687,406	3,008,666	0	0	0
<i>Total General Fund</i>	<u>2,986,976</u>	<u>3,832,920</u>	<u>6,333,892</u>	<u>6,715,835</u>	<u>7,827,582</u>
All Other Governmental Funds					
Nondspendable	0	0	556,690	1,379,345	421,914
Restricted	0	0	7,617,474	8,990,716	9,008,661
Committed	0	0	238,485	282,071	686,101
Unassigned (Deficit)	0	0	(2,049,950)	(1,973,915)	(1,867,714)
Reserved	387,508	1,775,272	0	0	0
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	6,997,107	4,704,681	0	0	0
Debt Service Funds	167,627	166,191	0	0	0
Capital Projects Funds	(153,903)	(295,526)	0	0	0
<i>Total All Other Governmental Funds</i>	<u>7,398,339</u>	<u>6,350,618</u>	<u>6,362,699</u>	<u>8,678,217</u>	<u>8,248,962</u>
<i>Total Governmental Funds</i>	<u>\$10,385,315</u>	<u>\$10,183,538</u>	<u>\$12,696,591</u>	<u>\$15,394,052</u>	<u>\$16,076,544</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: nondspendable, restricted, committed, assigned, and unassigned fund balance. The adoption of GASB Statement No. 54 lead to the restatement of the 2010 Fund Balances.

2013	2014	2015	2016	2017
\$1,495,428	\$2,617,880	\$2,564,926	\$2,589,395	\$2,234,145
0	15,000	15,000	15,000	15,000
718,038	781,812	1,009,191	1,216,984	519,977
509,493	469,932	594,792	493,356	592,103
6,518,509	6,028,279	7,821,593	10,053,310	12,620,141
0	0	0	0	0
0	0	0	0	0
9,241,468	9,912,903	12,005,502	14,368,045	15,981,366
430,611	655,202	1,670,838	692,255	727,405
10,132,289	9,475,441	10,287,295	10,704,969	12,458,122
1,113,585	527,202	445,522	766,854	1,706,580
(1,969,987)	(3,832,937)	(3,308,161)	(3,051,061)	(2,725,025)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
9,706,498	6,824,908	9,095,494	9,113,017	12,167,082
\$18,947,966	\$16,737,811	\$21,100,996	\$23,481,062	\$28,148,448

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

Table 4

	2008	2009	2010	2011	2012
Revenues					
Property Taxes	\$8,157,539	\$8,550,453	\$8,914,739	\$10,195,301	\$10,106,372
Sales Tax	10,999,023	11,254,088	11,951,370	12,341,993	13,392,672
Special Assessments	11,292	24,435	27,855	14,574	13,988
Charges for Services	6,619,538	6,864,439	7,092,192	6,199,676	5,632,494
Licenses and Permits	290,444	244,408	212,664	242,263	182,508
Fines and Forfeitures	213,128	357,463	291,627	291,241	210,184
Intergovernmental	27,179,312	28,446,695	25,554,965	24,558,057	23,396,364
Interest	624,595	356,226	207,628	176,371	180,512
Rent	657,203	579,501	620,782	615,531	626,032
Contributions and Donations	0	0	0	0	0
Increase in Fair Market Value	0	0	0	0	0
Other	1,133,999	1,314,225	1,443,552	1,000,929	1,109,249
<i>Total Revenues</i>	<u>55,886,073</u>	<u>57,991,933</u>	<u>56,317,374</u>	<u>55,635,936</u>	<u>54,850,375</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	5,936,464	5,971,306	6,549,502	6,294,816	6,886,048
Judicial	4,023,431	4,167,469	4,002,009	4,048,423	3,878,653
Public Safety	10,674,039	9,976,256	9,925,837	10,484,799	10,201,240
Public Works	5,841,753	6,044,073	5,954,977	6,358,502	5,913,033
Health	633,843	517,630	688,518	697,433	665,536
Human Services	24,837,310	25,928,830	22,841,239	21,737,778	20,737,340
Economic Development	884,524	667,760	1,798,542	681,432	985,874
Intergovernmental	0	0	15,975	25,446	1,535,080
Capital Outlay	1,667,609	2,259,868	1,113,929	1,415,833	2,164,076
Other	0	0	0	0	0
Debt Service:					
Principal Retirement	2,134,385	2,101,683	744,604	786,115	817,381
Interest and Fiscal Charges	812,184	659,376	519,165	482,629	470,148
Issuance Costs	54,077	0	0	0	95,612
<i>Total Expenditures</i>	<u>57,499,619</u>	<u>58,294,251</u>	<u>54,154,297</u>	<u>53,013,206</u>	<u>54,350,021</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(1,613,546)</u>	<u>(302,318)</u>	<u>2,163,077</u>	<u>2,622,730</u>	<u>500,354</u>
Other Financing Sources (Uses)					
Premium from Debt Issued	0	0	0	0	185,702
Proceeds from the Sale of Capital Assets	0	0	0	0	0
Inception of Capital Lease	40,551	100,541	61,833	74,731	84,353
Issuance of Bonds	0	0	0	0	4,435,000
Issuance of Notes	1,375,000	0	0	0	0
Issuance of Current Refunding Bonds	5,800,000	0	0	0	0
Payment to Refunded Bond Escrow Agent	(2,935,000)	0	0	0	(4,522,917)
Transfers In	8,017,212	7,783,375	7,757,103	2,143,364	2,123,694
Transfers Out	(8,017,212)	(7,783,375)	(7,757,103)	(2,143,364)	(2,123,694)
<i>Total Other Financing Sources (Uses)</i>	<u>4,280,551</u>	<u>100,541</u>	<u>61,833</u>	<u>74,731</u>	<u>182,138</u>
<i>Net Change in Fund Balances</i>	<u>\$2,667,005</u>	<u>(\$201,777)</u>	<u>\$2,224,910</u>	<u>\$2,697,461</u>	<u>\$682,492</u>
Debt Service as a Percentage of Noncapital Expenditures	5.58%	5.03%	2.46%	2.55%	2.58%

2013	2014	2015	2016	2017
\$10,226,146	\$10,377,434	\$10,428,935	\$10,981,393	\$13,109,871
13,867,996	14,482,232	15,594,641	16,074,286	15,684,391
12,842	13,540	15,171	14,107	15,369
4,828,832	4,660,631	4,553,606	4,786,099	4,768,109
249,391	222,906	286,573	296,745	328,953
239,805	323,771	274,294	241,407	245,531
18,244,945	16,597,046	17,540,608	16,735,419	20,263,915
94,667	232,669	395,321	380,748	463,102
628,910	657,662	455,247	690,862	721,416
0	0	1,025,130	0	0
0	0	33,707	0	0
1,186,401	1,079,017	1,671,295	1,270,501	1,378,573
49,579,935	48,646,908	52,274,528	51,471,567	56,979,230
6,928,866	6,960,811	7,074,604	7,293,434	8,008,270
4,016,221	4,295,089	4,703,876	4,320,064	4,931,526
10,413,612	10,578,453	11,183,211	11,656,499	12,964,077
5,249,193	5,159,551	5,791,035	4,833,998	5,766,508
668,488	947,484	750,748	749,132	821,410
13,180,375	14,178,134	13,727,080	16,138,534	15,241,033
1,196,977	1,304,755	1,187,981	1,183,646	1,661,961
210,793	212,969	216,403	270,000	169,537
3,642,907	6,916,299	2,056,489	1,512,657	1,613,879
0	0	0	0	0
875,545	920,770	791,561	800,738	820,890
396,733	462,453	443,247	407,617	367,847
0	0	0	0	0
46,779,710	51,936,768	47,926,235	49,166,319	52,366,938
2,800,225	(3,289,860)	4,348,293	2,305,248	4,612,292
0	0	0	0	0
0	23,221	0	21,946	0
71,197	91,484	14,892	62,477	64,047
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2,501,315	3,879,826	2,266,117	2,636,816	3,439,789
(2,501,315)	(3,879,826)	(2,266,117)	(2,646,421)	(3,448,742)
71,197	114,705	14,892	74,818	55,094
\$2,871,422	(\$3,175,155)	\$4,363,185	\$2,380,066	\$4,667,386
3.01%	3.18%	2.77%	2.63%	2.46%

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
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
2014	957,731,990	188,428,760	3,274,745,000	68,700,930	78,069,239
2015	956,832,100	179,361,090	3,246,266,257	71,707,810	81,486,148
2016	961,221,510	185,485,380	3,276,305,400	74,076,310	84,177,625
2017	1,017,926,400	194,704,220	3,464,658,914	89,482,140	101,684,250

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

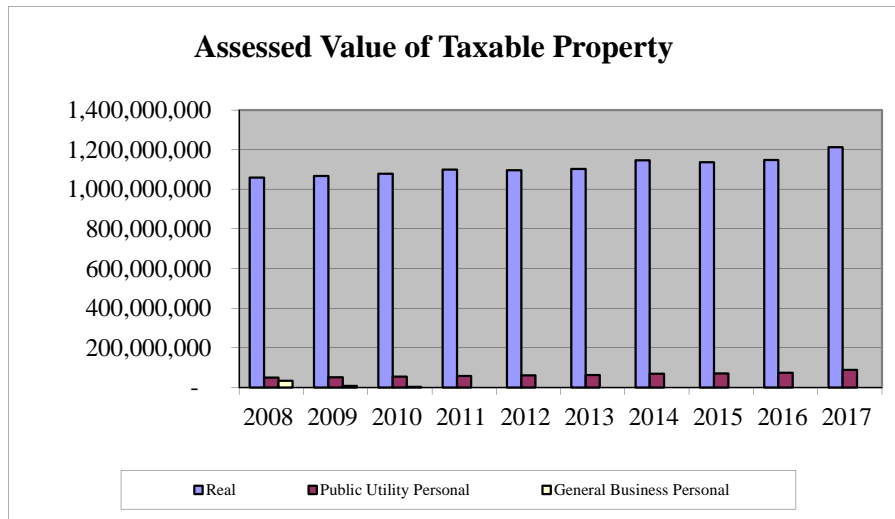
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value 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	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio		
	\$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
	0	0	1,214,861,680	3,352,814,239	36.23%	11.70
	0	0	1,207,901,000	3,327,752,405	36.30%	11.67
	0	0	1,220,783,200	3,360,483,025	36.33%	11.90
	0	0	1,302,112,760	3,566,343,164	36.51%	11.84



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
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
2014	19,587,171	3,415,057	23,002,228	2,736,377,114	534,638,686	3,271,015,800
2015	17,119,229	5,750,571	22,869,800	2,733,806,000	508,613,200	3,242,419,200
2016	17,825,200	2,032,743	19,857,943	2,746,347,171	526,178,943	3,272,526,114
2017	21,062,857	5,168,514	26,231,371	2,910,377,000	552,762,971	3,463,139,971

(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, 2017

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 2017.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Chillicothe City Schools	\$1,190.26	\$1,529.69
Board of MR/DD	191.46	229.84
Children Services	22.95	33.37
ADAMH Board	26.88	34.22
County General Fund	94.94	108.50
Senior Citizens	21.04	26.77
City of Chillicothe	98.00	112.00
Pickaway-Ross JVS	72.22	108.60
Scioto Township	29.29	33.93
Chillicothe - Ross Library	43.62	50.19
Total	<u>\$1,790.66</u>	<u>\$2,267.11</u>

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

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

Table 8

	2008	2009	2010	2011	2012
Unvoted Millage					
Operating	2.00	3.10	3.10	3.10	3.10
Voted Millage - by levy					
2002/2010 MRDD - (1)					
Residential/Agricultural Real	2.506875	2.509032	2.510232	3.734681	3.735103
Commercial/Industrial and Public Utility Real	2.649534	2.721537	2.727375	3.80	3.80
Public Utility Personal	3.00	3.00	3.00	3.80	3.80
2004 MRDD - (2)					
Residential/Agricultural Real	1.759436	1.76095	1.761792	1.73151	1.731706
Commercial/Industrial and Public Utility Real	1.855828	1.906262	1.910353	1.968086	2.068466
Public Utility Personal	2.10	2.10	2.10	2.10	2.10
2007 Senior Citizens - 5 years (3)					
Residential/Agricultural Real	0.448405	0.448791	0.449006	0.441289	0.441338
Commercial/Industrial and Public Utility Real	0.456671	0.469082	0.470088	0.484295	0.50
Public Utility Personal	0.50	0.50	0.50	0.50	0.50
2015 Senior Citizens - 5 years (4)					
Residential/Agricultural Real	0.00	0.00	0.00	0.00	0.00
Commercial/Industrial and Public Utility Real	0.00	0.00	0.00	0.00	0.00
Public Utility Personal	0.00	0.00	0.00	0.00	0.00
2003 Children's Services - 5 years (5)					
Residential/Agricultural Real	0.835941	0.83666	0.83706	0.822672	0.822765
Commercial/Industrial and Public Utility Real	0.883728	0.907744	0.909692	0.937184	0.984984
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1992/2011 Health District - 5 years (6)					
Residential/Agricultural Real	0.534277	0.534737	0.534993	0.525798	1.00
Commercial/Industrial and Public Utility Real	0.732057	0.751951	0.753564	0.776338	1.00
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1982/2012 ADAMH Operating - 10 years (7)					
Residential/Agricultural Real	0.479602	0.470663	0.46073	0.455654	0.445541
Commercial/Industrial and Public Utility Real	0.573011	0.581543	0.597357	0.595133	0.622538
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
Total voted millage by type of property					
Residential/Agricultural Real	6.564536	6.560833	6.553813	7.711604	8.176453
Commercial/Industrial and Public Utility Real	7.150829	7.338119	7.368429	8.561036	8.975988
Public Utility Personal	8.60	8.60	8.60	9.40	9.40
Total millage by type of property					
Residential/Agricultural Real	8.564536	9.660833	9.653813	10.811604	11.276453
Commercial/Industrial and Public Utility Real	9.150829	10.438119	10.468429	11.661036	12.075988
Public Utility Personal	10.60	11.70	11.70	12.50	12.50
Total direct rate (8)	8.82	9.91	9.90	11.04	11.48

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 March 15, 2016, voters approved to replace the 2.10 mill MRDD levy and increase it to 3.00.
- (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 3, 2015, voters approved an additional 0.30 mill Senior Citizens levy.
- (5) On November 4, 2003, voters approved to replace the 1.00 mill Children Services levy.
- (6) On November 8, 2016, voters denied to replace and increase the 1.00 mill Health District levy.
- (7) On March 6, 2012, voters approved to replace the 1.00 mill ADAMH levy.
- (8) Total direct rate is the weighted average of all individual direct rates.

Source: Ohio Department of Taxation and Ross County Auditor

2013	2014	2015	2016	2017
3.10	3.10	3.10	3.10	3.10
3.739572	3.583757	3.582662	3.581549	3.402018
3.726599	3.796553	3.80	3.714621	3.632936
3.80	3.80	3.80	3.80	3.80
1.733778	1.661538	1.66103	1.660516	2.849619
2.028513	2.066593	2.094577	2.047518	2.934027
2.10	2.10	2.10	2.10	3.00
0.441866	0.423455	0.423326	0.423194	0.401981
0.490342	0.499546	0.50	0.488766	0.478018
0.50	0.50	0.50	0.50	0.50
0.00	0.00	0.00	0.299906	0.284873
0.00	0.00	0.00	0.293259	0.286810
0.00	0.00	0.00	0.30	0.30
0.82375	0.789427	0.789186	0.788941	0.749394
0.965959	0.984092	0.997418	0.975009	0.953568
1.00	1.00	1.00	1.00	1.00
1.00	0.958333	0.958040	0.957743	0.00
0.980684	0.999093	1.00	0.977532	0.00
1.00	1.00	1.00	1.00	0.00
1.00	0.989815	0.945558	0.890292	0.877771
0.954256	0.960697	0.973558	0.978088	0.97761
1.00	1.00	1.00	1.00	1.00
8.738966	8.406325	8.359802	8.602141	8.565656
9.146353	9.306574	9.365553	9.474793	9.262969
9.40	9.40	9.40	9.70	9.60
11.838966	11.506325	11.459802	11.702141	11.665656
12.246353	12.406574	12.465553	12.574793	12.362969
12.50	12.50	12.50	12.80	12.70
11.95	11.70	11.67	11.90	11.84

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

Table 9

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<u>In County School Districts:</u>										
Adena	36.50	36.50	36.50	36.50	36.50	36.50	35.90	35.90	35.90	35.60
Chillicothe	50.67	50.67	50.67	51.00	51.00	51.00	59.10	59.20	58.99	58.00
Huntington	30.30	30.30	30.30	30.30	30.30	30.30	30.00	30.00	30.00	30.00
Paint Valley	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.20	34.20	34.20
Southeastern	32.70	32.70	32.70	32.70	32.70	32.70	32.00	32.00	32.00	31.80
Union Scioto	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	33.70
Zane Trace	32.00	32.00	32.00	32.00	32.00	32.00	31.70	31.70	31.70	31.60
<u>Out of County School Districts:</u>										
Greenfield	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	23.95
Miami Trace	33.95	36.75	36.75	36.75	34.99	33.59	33.59	32.99	34.97	34.41
Waverly	31.75	31.75	31.75	31.75	31.75	31.80	32.00	32.00	32.00	32.00
<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	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Pike County	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
<u>Corporations:</u>										
Adelphi	5.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bainbridge	8.90	8.90	8.90	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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<u>Out of County Corporations:</u>										
Greenfield	1.10	1.10	1.10	0.80	0.80	0.80	0.80	0.80	0.80	0.80
<u>Townships:</u>										
Buckskin	3.50	3.50	2.50	2.50	2.50	2.50	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	6.30	6.30	6.30	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.50	7.50
Jefferson	7.90	7.90	7.90	7.90	7.90	7.90	9.90	9.90	9.90	9.90
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	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Paxton	9.00	9.00	9.00	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	4.50	4.50	4.50	4.50
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	5.50	5.50	5.50	5.50
Chillicothe Ross Library	-	-	-	1.00	1.00	1.00	1.00	1.00	1.50	1.50

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, 2017 and December 31, 2008

Table 10

Name of Taxpayer	2017			2008		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
American Electric Power	\$72,048,310	1	5.53%	\$37,016,760	1	3.24%
Paccar, Inc.	12,281,860	2	0.94%	12,402,640	3	1.09%
South Central Power Company	10,511,040	3	0.81%	8,599,830	5	0.75%
Chillicothe TK Owner II, LLC (formerly DDR Ohio Opportunity II, LLC)	6,238,750	4	0.48%	4,471,030	8	0.39%
Columbia Gas of Ohio, Inc.	5,087,620	5	0.39%	-	-	-
Chillicothe Mall, Inc.	4,255,300	6	0.33%	4,185,670	10	0.37%
LEX Chillicothe L.P.	4,238,500	7	0.33%	-	-	-
P H Glatfelter Co. (formerly Mead Corp.)	3,207,190	8	0.25%	28,464,670	2	2.49%
Central Center	2,791,830	9	0.21%	-	-	-
Zane Plaza, LLC	2,532,860	10	0.19%	-	-	-
Horizon Telcom Inc.	-	-	-	10,361,950	4	0.91%
Chillicothe Paper Inc.	-	-	-	6,525,390	6	0.57%
Adena Health System	-	-	-	5,797,300	7	0.51%
YSK Corporation	-	-	-	4,332,350	9	0.38%
Total Top Ten Taxpayers	123,193,260		9.46%	122,157,590		10.70%
All Others	1,178,919,500		90.54%	1,019,680,760		89.30%
TOTAL	<u>\$1,302,112,760</u>		<u>100.00%</u>	<u>\$1,141,838,350</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
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
2014	11,845,053	11,336,577	95.71	428,552	11,765,129	99.33
2015	12,126,179	11,427,872	94.24	432,093	11,859,965	97.80
2016	12,284,881	11,841,716	96.39	474,600	12,316,316	100.26
2017	14,046,649	13,769,373	98.03	555,961	14,325,334	101.98

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.

<u>Calendar Year</u>	<u>Amount</u>
2008	\$11,063,568
2009	11,212,937
2010	12,000,398
2011	12,433,761
2012	13,388,887
2013	13,871,907
2014	14,597,719
2015	15,718,979
2016	16,116,833
2017	15,533,189

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

<u>Calendar Year</u>	<u>Sales Tax Rate</u>	<u>Retailers (Ross Co. Only)</u>	<u>Retailers (Multi-County)</u>	<u>Motor Vehicles</u>	<u>Other</u>	<u>Total</u>
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
2014	1.50%	208,306,251	504,656,335	135,655,729	114,188,213	962,806,528
2015	1.50%	215,266,524	530,980,066	150,542,828	136,163,454	1,032,952,872
2016	1.50%	217,053,718	567,881,017	154,961,337	144,506,817	1,084,402,889
2017	1.50%	216,410,219	577,972,775	163,720,899	118,140,101	1,076,243,994

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										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	Total Primary Government	Percentage of Assessed Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita (1)			
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			
2014	3,968,253	0	168,386	0	4,179,752	0	8,316,391	0.68%	0.33%	106.53			
2015	3,627,427	0	121,717	0	3,774,277	0	7,523,421	0.62%	0.30%	97.49			
2016	3,276,602	0	135,125	0	3,358,802	0	6,770,529	0.56%	0.30%	87.93			
2017	2,910,777	0	143,282	0	2,943,327	0	5,997,386	0.46%	0.25%	76.83			

(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, 2017*

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	\$5,997,386	100.00%	<u>\$5,997,386</u>
Overlapping:			
Cities, Villages, & Townships wholly within the County	12,062,603	100.00%	12,062,603
School Districts wholly within the County	45,088,405	100.00%	45,088,405
Adena Local School District	1,438,928	96.97%	1,395,328
Greenfield Exempted Village School District	700,000	28.46%	199,220
Great Oaks Career Center Joint Vocational School District	6,070,000	0.30%	18,210
Miami Trace Local School District	52,353,254	0.11%	57,589
Waverly City School District	3,245,000	3.70%	<u>120,065</u>
Total Overlapping Political Subdivisions			<u>58,941,420</u>
Grand Total			<u><u>\$64,938,806</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 2017 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
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
2014	78,064	1,214,861,680	3,968,253	291,844	3,676,409	0.30%	47.09
2015	77,170	1,207,901,000	3,627,427	275,510	3,351,917	0.28%	43.44
2016	77,000	1,220,783,200	3,276,602	277,438	2,999,164	0.25%	38.95
2017	78,064	1,302,112,760	2,910,777	280,122	2,630,655	0.20%	33.70

(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

	2008	2009	2010	2011
Total Assessed Property Value	<u>\$1,141,838,350</u>	<u>\$1,126,753,290</u>	<u>\$1,135,494,520</u>	<u>\$1,156,239,710</u>
Debt Limit (1)	<u>\$27,045,959</u>	<u>\$26,668,832</u>	<u>\$26,887,363</u>	<u>\$27,405,993</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds and Notes	8,667,000	7,945,000	7,530,000	7,095,000
Less Amount Available in Debt Service	<u>(167,627)</u>	<u>(166,191)</u>	<u>(183,164)</u>	<u>(185,362)</u>
Amount of Debt Subject to Limit	<u>8,499,373</u>	<u>7,778,809</u>	<u>7,346,836</u>	<u>6,909,638</u>
Legal Debt Margin	<u>\$18,546,586</u>	<u>\$18,890,023</u>	<u>\$19,540,527</u>	<u>\$20,496,355</u>
Legal Debt Margin as a Percentage of the Debt Limit	68.57%	70.83%	72.68%	74.79%
Unvoted Debt Limit (2)	\$11,418,384	\$11,267,533	\$11,354,945	\$11,562,397
Amount of Debt Subject to Limit	<u>8,499,373</u>	<u>7,778,809</u>	<u>7,346,836</u>	<u>6,909,638</u>
Unvoted Legal Debt Margin	<u>\$2,919,011</u>	<u>\$3,488,724</u>	<u>\$4,008,109</u>	<u>\$4,652,759</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	25.56%	30.96%	35.30%	40.24%

(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

2012	2013	2014	2015	2016	2017
<u>\$1,156,700,400</u>	<u>\$1,164,384,800</u>	<u>\$1,214,861,680</u>	<u>\$1,207,901,000</u>	<u>\$1,220,783,200</u>	<u>\$1,302,112,760</u>
<u>\$27,417,510</u>	<u>\$27,609,620</u>	<u>\$28,871,542</u>	<u>\$28,697,525</u>	<u>\$29,019,580</u>	<u>\$31,052,819</u>
4,750,000 (200,730)	4,290,000 (288,676)	3,960,000 (291,844)	3,620,000 (275,510)	3,270,000 (277,438)	2,905,000 (280,122)
<u>4,549,270</u>	<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>	<u>2,992,562</u>	<u>2,624,878</u>
<u>\$22,868,240</u>	<u>\$23,608,296</u>	<u>\$25,203,386</u>	<u>\$25,353,035</u>	<u>\$26,027,018</u>	<u>\$28,427,941</u>
83.41%	85.51%	87.29%	88.35%	89.69%	91.55%
\$11,567,004	\$11,643,848	\$12,148,617	\$12,079,010	\$12,207,832	\$13,021,128
<u>4,549,270</u>	<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>	<u>2,992,562</u>	<u>2,624,878</u>
<u>\$7,017,734</u>	<u>\$7,642,524</u>	<u>\$8,480,461</u>	<u>\$8,734,520</u>	<u>\$9,215,270</u>	<u>\$10,396,250</u>
60.67%	65.64%	69.81%	72.31%	75.49%	79.84%

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	
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%	
2014	78,064	32,408	2,529,898	39.9	13,220	6.3%	5.7%	6.2%	
2015	77,170	32,817	2,532,488	40.2	12,858	5.3%	5.3%	4.9%	
2016	77,000	29,649	2,282,973	40.6	12,993	5.5%	4.9%	4.9%	
2017	78,064	30,183	2,356,206	40.4	12,901	5.1%	5.0%	4.4%	

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	2017			2008		
		(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	3,284	1	10.14%	2,300	1	7.21%
Kenworth Truck Company (Paccar)	Assembly of Heavy Trucks	2,135	2	6.59%	1,074	4	3.37%
Veterans Affairs Medical Center	Veterans Hospital	1,552	3	4.79%	1,402	2	4.39%
P.H. Glatfelter Company (formerly Mead Corp.)	Specialty Papers & Engineered Products	1,129	4	3.48%	1,317	3	4.13%
Chillicothe Correctional Institute	Ohio Penal Institution	534	5	1.65%	540	7	1.69%
Ross County Correctional Institute	Ohio Penal Institution	500	6	1.54%	555	5	1.74%
Ross County	County Government	439	7	1.35%	541	6	1.70%
Pickaway/Ross JVSD	Vocational Education	402	8	1.24%	348	9	1.09%
Chillicothe City School District	Education	340	9	1.05%	350	8	1.10%
City of Chillicothe	City Government	281	10	0.87%	307	10	0.96%
Total		<u>10,596</u>		<u>32.70%</u>	<u>8,734</u>		<u>27.38%</u>
Total Employment within the County		<u>32,400</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 Ten Years

Table 19

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Legislative and Executive										
Commissioners	4	4	4	4	4	4	4	4	4	4
Auditor	15	17	16	16	15	14	15	15	16	15
Treasurer	7	7	7	7	7	7	7	7	7	7
Prosecuting Attorney	20	19	20	21	21	19	18	19	19	19
Board of Elections	13	12	10	10	11	10	10	10	10	10
Recorder	6	6	6	7	7	6	6	6	6	6
Buildings and Grounds	11	11	10	10	12	12	11	11	12	13
Data Processing	2	2	2	2	1	1	0	0	0	0
Judicial										
Common Pleas Court	17	17	16	16	14	13	14	14	13	13
Probate Court	10	10	10	10	9	11	11	11	11	8
Juvenile Court	22	24	23	21	22	18	18	18	18	18
Clerk of Courts	18	17	16	17	17	16	17	17	17	17
Law Library	1	1	1	1	1	1	1	1	1	1
Public Safety										
Sheriff	102	93	91	92	95	92	93	104	107	107
Probation	6	6	9	9	10	10	10	10	14	12
Emergency Management Agency	3	3	3	3	3	2	2	2	3	2
Dog Warden	3	3	4	4	4	4	4	3	4	4
Coroner	8	7	6	6	6	6	7	7	8	8
Public Works										
Engineer	31	31	31	30	31	31	31	31	33	31
Building Department	3	3	3	3	1	3	3	3	3	3
Planning Department	2	2	2	2	2	2	2	2	2	2
Litter Control	4	4	2	5	2	5	6	2	2	2
Health										
Developmental Disabilities	85	87	94	100	114	108	117	129	132	127
Human Services										
Jobs and Family Services	122	116	102	97	92	*	*	*	*	*
Child Support Enforcement Agency	17	18	14	13	13	*	*	*	*	*
Veteran Services	10	9	10	10	9	10	10	10	10	10
Total	542	529	512	516	523	405	417	436	452	439

Source: Office of the Auditor, Ross County, Ohio

* - 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 Ten Years

Table 20

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Legislative and Executive										
Commissioners										
Number of purchase orders issued	3,602	3,130	3,052	2,901	2,913	2,995	2,521	1,745	1,322	2,226
Number of meetings	52	54	53	53	56	53	56	53	53	54
Number of buildings maintained	25	26	22	21	21	21	20	19	19	19
Recreational land maintained (in acres)	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65
Number of titled vehicles	154	177	177	206	164	166	150	160	206	152
Auditor										
Number of non-exempt conveyances	1,233	1,132	1,240	1,223	1,347	1,450	1,418	1,469	1,449	1,417
Number of exempt conveyances	1,029	988	998	1,088	1,039	1,119	1,174	1,086	1,041	1,205
Number of real estate transfers	2,262	2,120	2,238	2,311	2,386	2,569	2,591	2,555	2,490	2,622
Number of parcels	42,132	42,208	42,419	42,631	42,741	42,855	42,853	43,018	43,196	43,304
Number of vendor checks issued	23,603	23,014	21,804	20,541	19,275	20,943	21,570	21,194	21,242	22,242
Number of dog tags issued	18,216	17,559	17,665	17,180	17,244	16,627	16,327	15,357	16,012	14,996
Treasurer										
Number of tax payments processed	91,674	91,329	99,035	98,633	98,717	99,478	102,426	101,554	113,635	114,503
Return on portfolio	3.09%	1.41%	0.97%	0.67%	0.60%	2.70%	1.81%	1.93%	1.82%	1.86%
Prosecuting Attorney										
Number of reports received	738	722	978	861	681	721	664	733	728	741
Number of criminal prosecutions	722	744	717	840	893	791	797	637	632	633
Board of Elections										
Number of registered voters	44,330	44,433	45,332	45,841	46,750	42,350	42,581	41,684	44,005	44,590
Number of voters last general election	32,426	20,741	22,429	21,076	30,474	10,643	16,992	19,515	30,935	13,101
Percentage of register voters that voted	73.15%	46.68%	49.48%	45.98%	65.19%	25.13%	39.91%	46.82%	70.37%	29.38%
Recorder										
Number of deed & lease transactions recorded	3,169	3,005	3,294	3,499	3,703	3,904	3,947	4,044	3,825	3,857
Number of mortgage transactions recorded	3,248	3,239	6,275	5,956	6,736	7,117	5,524	5,646	5,618	5,687
Amount of mortgage transactions (millions of \$'s)	\$4,925	\$2,692	\$2,542	\$2,020	\$3,054	\$6,740	\$4,730	\$4,338	\$9,576	\$4,583
Number of other transactions	8,654	8,018	4,518	4,004	4,015	4,035	4,210	4,044	3,441	2,957
Buildings and Grounds										
Total community service hours for maintenance	3,045	10,593	7,692	8,034	5,981	12,105	5,118	2,643	3,650	1,752
Title Department										
Number of titles issued	31,779	30,351	29,439	29,542	31,484	31,619	30,285	33,845	36,302	35,540

(continued)

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

Table 20

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Legislative and Executive										
Litter Control & Recycling										
Number of tons of litter collected	77	87.27	81.53	83.64	86.58	87.52	74.97	105.56	139.92	149.08
Participants in educational/outreach activities	13,162	9,045	9,472	10,900	9,954	10,173	15,525	14,839	17,041	15,676
Judicial										
Common Pleas Court										
Number of civil cases filed	1,078	965	873	720	744	704	564	574	546	542
Number of criminal cases filed	583	530	645	627	527	526	493	442	521	513
Number of domestic cases filed	540	545	584	535	505	464	458	426	464	463
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Probate Court										
Number of cases filed	1,167	1,145	1,117	1,185	1,147	1,123	1,148	1,145	1,166	1,097
Number of marriage licenses issued	548	500	524	530	491	512	497	521	501	503
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of dependent, neglect or abused cases filed	145	100	176	250	192	257	243	316	176	250
Number of traffic cases filed	430	415	355	355	306	267	264	338	341	285
Number of delinquent cases filed	557	462	421	458	311	321	338	304	372	367
Municipal Court										
Number of civil cases filed	2,027	1,895	1,568	1,634	1,698	1,384	1,292	1,311	1,392	1,793
Number of criminal cases filed	4,720	4,122	3,684	4,110	3,590	3,737	3,348	3,082	3,853	4,228
Number of small claims cases filed	435	229	163	146	155	142	256	274	244	270
Number of traffic cases filed	10,327	10,121	8,663	9,023	10,014	8,500	9,617	9,267	9,934	9,547
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Clerk of Courts										
Number of civil cases filed	1,078	965	873	720	744	704	572	574	546	542
Number of criminal cases filed	583	530	645	627	528	526	489	442	521	513
Public Safety										
Sheriff										
Jail Operation										
Average daily jail census	191	186	194	181	166	162	187	180	203	226
Prisoners booked	8,252	7,440	6,268	6,555	5,566	5,621	5,447	5,579	5,93	5,752
Prisoners released	8,089	7,296	5,922	6,600	5,577	5,455	5,451	5,382	5,698	5,746
Out of County inmate bed days	20,697	20,746	14,684	13,030	6,125	5,291	4,614	4,337	9,653	6,481

(continued)

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

Table 20

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Public Safety										
Sheriff Enforcement	22,382	21,337	20,950	20,913	20,678	19,229	19,475	18,608	20,208	21,145
Number of incidents reported	1,420	537	1,385	2,131	1,765	1,783	1,137	843	1,100	1,131
Number of citations issued	8,979	8,616	10,495	9,327	9,047	7,949	7,558	7,592	8,145	8,342
Number of papers served	22,116	30,412	26,873	35,916	35,630	37,411	44,893	32,312	34,456	85,058
Number of 9-1-1 calls	70	76	55	45	45	55	52	61	57	61
Number of Sheriff's vehicles										
Probation	500	625	724	750	830	717	893	514	583	793
Average supervised population	145	341	341	259	340	256	186	167	129	342
Number entering supervision	111	186	292	196	264	284	167	214	94	215
Number discharged from supervision										
Disaster Services										
Number of emergency responses	3	4	6	3	4	5	3	3	N/A	8
Coroner										
Number of requests for investigation	434	463	500	557	598	563	553	611	601	605
Coroner cases determining manner of death	135	122	137	144	140	101	110	129	153	130
Public Works										
Engineer										
Miles of roads maintained	402	402	402	402	402	402	402	402	402	402
Miles of roads repaved	33	30	27	17	20	19	10.25	12.68	19.35	27.15
Number of County maintained bridges	427	428	429	429	429	430	431	431	430	430
Number of bridges replaced	7	2	1	3	5	4	5	3	3	2
Number of culverts built/replaced	28	72	59	35	34	30	17	28	21	25
Number of feet of guardrail installed	3,800	27,969	14,875	1,675	1,463	1,912.5	15,862.5	24,512.5	16,356.3	799.5
Number of traffic signs erected	327	429	380	403	525	345	316	1300	214	183
Public Works										
Building Department										
Number of permits issued (Commercial/Industrial)	228	224	187	176	476	206	112	88	133	129
Number of inspections performed	1,052	831	849	601	1,265	538	292	346	271	442
Health										
Commissioners										
Number of children with medical handicap receiving aid	298	244	381	458	212	267	284	375	359	372

(continued)

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

Table 20

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Human Services										
Board of Developmental Disability										
Number of students enrolled										
Early intervention program										
Preschool	54	58	56	53	66	74	68	54	59	58
School age	16	16	16	22	34	36	41	38	40	57
Number of adult clients	62	65	66	67	80	80	93	91	92	94
Number of facilities	314	376	381	427	438	419	406	428	483	498
Number of buses	2	2	2	2	2	2	2	2	2	2
Jobs and Family Services	23	22	23	18	10	5	1	1	1	1
Average client count - food stamps	12,466	14,851	16,735	17,673	18,227	*	*	*	*	*
Average client count - WIA	254	369	453	256	144	*	*	*	*	*
Average client count - heating assistance	239	134	0	0	0	*	*	*	*	*
Average client count - job placement	991	924	1,612	2,119	2,267	*	*	*	*	*
Children's Services										
Average client count - foster care	171	169	194	280	149	*	*	*	*	*
Average client count - adoption	7	12	8	17	16	*	*	*	*	*
Total number of abuse & neglect investigations	602	743	748	830	542	*	*	*	*	*
Child Support Enforcement Agency										
Average number of active support orders	7,417	7,526	7,888	7,277	7,221	*	*	*	*	*
Total amount child support collected (millions of \$'s)	\$14.06	\$13.70	\$12.30	\$14.00	\$12.60	*	*	*	*	*
Veteran Services										
Number of clients contacts	29,967	31,016	34,710	32,937	32,987	30,496	29,515	33,745	35,916	37,573
Number of clients receiving material assistance	3,918	4,558	2,795	3,013	2,104	2,237	2,632	4,062	4,174	4,377
Number of client transports	1,894	1,914	1,908	2,020	2,052	2,132	2,111	2,035	2,196	2,361
Economic Development & Assistance										
Number of grant program beneficiaries	960	2,577	936	764	592	825	1,741	894	433	1,089

Source: Ross County Officials

* - 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.



Dave Yost • Auditor of State

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
OCTOBER 4, 2018**