



OHIO AUDITOR OF STATE  
**KEITH FABER**





**ROSS COUNTY  
DECEMBER 31, 2020**

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**ROSS COUNTY  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor / Pass through Grantor / Program Title	Federal CFDA Number	Pass-Through Grant Number	Passed through to Subrecipients	Expenditures
<b><u>U.S. Department of Housing and Urban Development</u></b>				
<i>Passed through Ohio Department of Development:</i>				
Community Development Block Grant/States Program	14.228	B-C-18-1CN-1	0	\$49,690
Community Development Block Grant/States Program	14.228	B-D-19-1CN-1	0	75,900
Community Development Block Grant/States Program	14.228	B-F-19-1CN-1	0	175,600
Total - Community Development Block Grant			<u>0</u>	<u>301,190</u>
HOME Investment Partnership Program (CHIP)	14.239	B-C-18-1CN-2	0	164,690
<b>Total U.S. Department of Housing and Urban Development</b>			<u>0</u>	<u>465,880</u>
<b><u>U.S. Department of Justice</u></b>				
<i>Passed through the Ohio Office of the Attorney General:</i>				
Crime Victim Assistance	16.575	2020-VOCA132924042	0	55,791
Crime Victim Assistance	16.575	2020-VOCA132924109	0	56,175
Crime Victim Assistance	16.575	2021-VOCA133914875	0	14,638
Total - Crime Victim Assistance			<u>0</u>	<u>126,604</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JG-E01-6015	0	33,333
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-JG-E01-6015	0	8,566
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JG-A01-6494	0	28,566
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-JG-A01-6494	0	4,692
Total - Edward Byrne Memorial Justice Assistance Grant Program			<u>0</u>	<u>75,157</u>
COVID-19 Coronavirus Emergency Supplement Funding Program	16.034	2020-CE-CTF-2271	0	4,382
<b>Total U.S. Department of Justice</b>			<u>0</u>	<u>206,143</u>
<b><u>U.S. Department of Transportation</u></b>				
<i>Direct:</i>				
Airport Improvement Program	20.106	3-39-0017-019-2019	0	292,848
Total - Airport Improvement Program			<u>0</u>	<u>292,848</u>
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster	20.205	PID # 110515	0	5,040
Total - Highway Planning and Construction Cluster			<u>0</u>	<u>5,040</u>
<b>Total U.S. Department of Transportation</b>			<u>0</u>	<u>297,888</u>
<b><u>U.S. Department of Treasury</u></b>				
<i>Passed through Ohio Office of Management and Budget:</i>				
COVID -19 - Coronavirus Relief Fund	21.019	HB481-CFR-Local	2,225,000	4,143,323
<i>Passed Through Ohio Department of Education:</i>				
COVID -19 - Coronavirus Relief Fund	21.019	66225-3M20	0	22,136
<b>Total U.S. Department of Treasury</b>			<u>2,225,000</u>	<u>4,165,459</u>
<b><u>U.S. Department of Education</u></b>				
<i>Passed through Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Special Education - Grants to States	84.027A	66225-3M20	0	5,405
Special Education - Grants to States	84.027	66225-3M20	0	34,464
Special Education - Preschool Grants	84.173	66225-3C50	0	5,920
Total Special Education Cluster			<u>0</u>	<u>45,789</u>
<b>Total U.S. Department of Education</b>			<u>0</u>	<u>45,789</u>
<b><u>U.S. Department of Election Assistance Commission</u></b>				
<i>Passed through the Ohio Secretary of State:</i>				
Help America Vote Act Election Security Grant	90.404	N/A	0	50,395
COVID-19 Help America Vote Act Election Security Grant	91.404	N/A	0	43,997
<b>Total U.S. Department of Election Assistance Commission</b>			<u>0</u>	<u>94,392</u>

**ROSS COUNTY  
FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor / Pass through Grantor / Program Title	Federal CFDA Number	Pass-Through Grant Number	Passed through to Subrecipients	Expenditures
<b><u>U.S. Department of Health and Human Services</u></b>				
<i>Passed through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	2001OHSOSR	0	57,413
Medicaid Cluster:				
Medical Assistance Program - MAC	93.778	2005OH5ADM	0	151,007
Medical Assistance Program - MAC	93.778	2105OH5ADM	0	54,271
Total Medicaid Cluster			<u>0</u>	<u>205,278</u>
<i>Passed through Ohio Department of Job and Family Services:</i>				
Foster Care Title IV-E (Federal Financial Participation)	93.658	G-2021-06-0080	0	120,148
Foster Care Title IV-E (Foster Care Maintenance)	93.658	G-2021-06-0080	0	60,344
Total Foster Care Title IV-E			<u>0</u>	<u>180,492</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>0</u>	<u>443,183</u>
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed through Ohio Department of Public Safety - Emergency Management Agency:</i>				
Disaster Grants - Public Assistance Grant Program	97.036	FEMA-DR-4424-OH	0	244,921
Emergency Management Performance Grants	97.042	EMC-2020-EP-00005	0	54,090
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005	0	6,491
Total - Emergency Management Performance Grants			<u>0</u>	<u>60,581</u>
Pre-Disaster Mitigation	97.047	EMC-2018-PC-00006-S01	0	1,931
Homeland Security Grant	97.067	EMC-2017-SS-00065-S01	0	118,273
<b>Total U.S. Department of Homeland Security</b>			<u>0</u>	<u>425,706</u>
<b>Total Federal Awards Expenditures</b>			<u>\$2,225,000</u>	<u>\$6,144,440</u>

The 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, 2020*

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**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 fiscal year ended December 31, 2020. The information on this schedule is prepared in accordance with the requirements for 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 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.

**Note 3 – Indirect Cost Rate**

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under Uniform Guidance.

**Note 4 – 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 5 – Subrecipients**

The County passes certain federal awards received from Ohio Office of Management and Budget to other governments or not-for-profit agencies (subrecipients). As Note 2 describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**Note 6 - Community Development Block Grant (Cdbg) And Home Investment Partnerships Program (Home) Grant Programs With Revolving Loan Cash Balance**

The current cash balance on the County's local program income account as of December 31, 2020 is \$131,777

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# OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash  
11117 Kenwood Road  
Blue Ash, Ohio 45242-1817  
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SouthwestRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Ross County  
2 N. Paint Street, Suite G  
Chillicothe, Ohio 45601

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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 (the County) as of and for the year ended December 31, 2020, 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 11, 2021. We noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement 84, *Fiduciary Activities*. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

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

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio  
August 11, 2021

# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Ross County  
2 N. Paint Street, Suite G  
Chillicothe, Ohio 45601

To the Board of Commissioners:

### ***Report on Compliance for the Major Federal Program***

We have audited the Ross County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect the Ross County's major federal program for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal program.

### ***Management's Responsibility***

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for the County's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; 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). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect 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 our audit provides a reasonable basis for our compliance opinion on the County's major program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on the Major Federal Program***

In our opinion, the Ross County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2020.

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

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 would not necessarily 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.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. 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 also audited the financial statements of 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 11, 2021. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 84* during the year and noted the financial impact of COVID-19 and the continuing emergency measures that may impact subsequent periods of the County. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio  
August 11, 2021

**ROSS COUNTY  
SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2020**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	21.019 Coronavirus Relief Fund
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

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

None

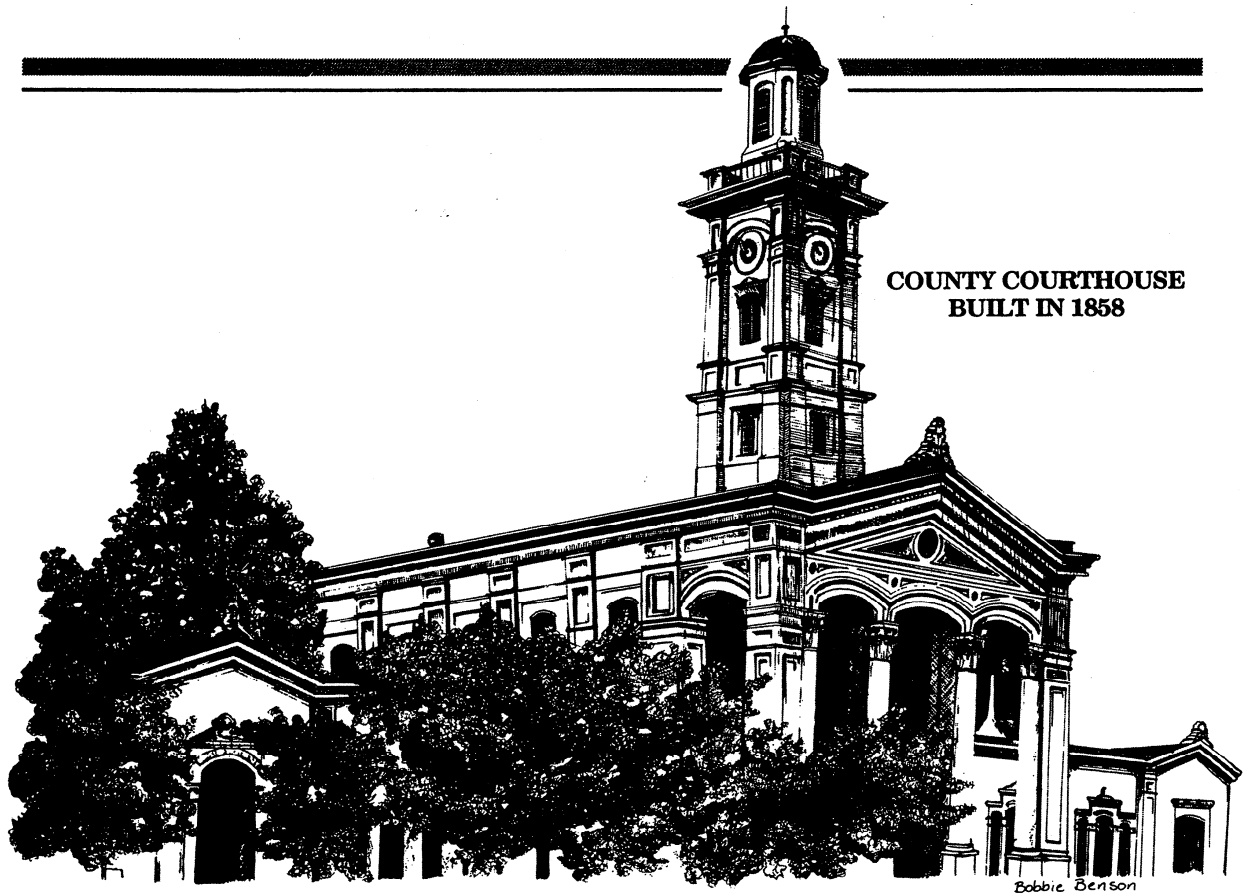
**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None



# ROSS COUNTY OHIO

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## Comprehensive Annual Financial Report

**For the Year Ended December 31, 2020**

Back of Front Cover



# ROSS COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2020



Prepared by the Ross County Auditor's Office

Thomas M. Spetnagel, Jr.  
Ross County Auditor

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**Ross County, Ohio**  
*Comprehensive Annual Financial Report*  
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*For the Year Ended December 31, 2020*

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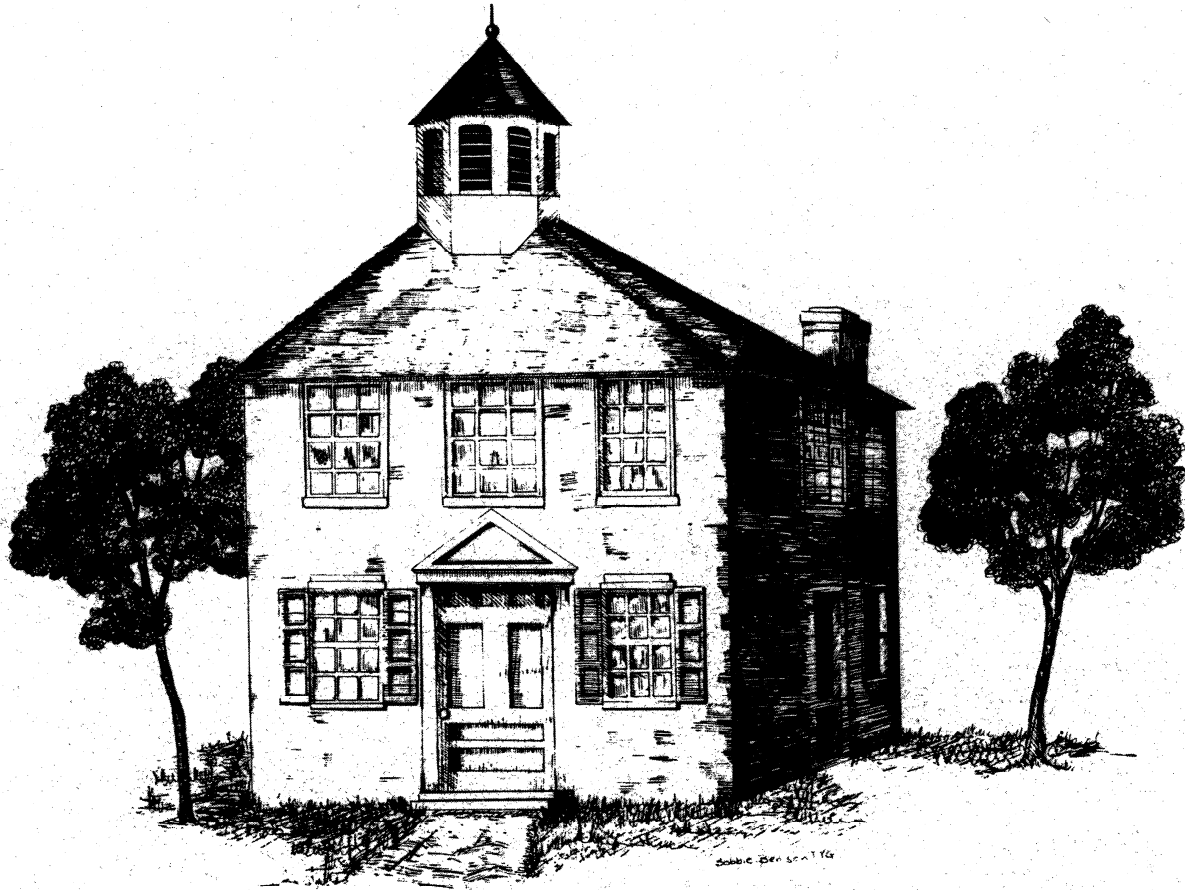
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# *INTRODUCTORY SECTION*



## 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 11, 2021

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, 2020. 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 the Ohio Auditor of State on the County's financial statements for the year ended December 31, 2020.

## HISTORY, COUNTY ORGANIZATION, AND SERVICES

Ross County was formed on August 20, 1798 by proclamation of Arthur St. Clair, Governor of the Northwest Territory. It included a large part of what is now the State of Ohio. Ross County's huge size was reduced in 1803 by the establishment of Franklin County and then later by the organization of other counties. Ross County was named for James Ross of Allegheny County, Pennsylvania, a close friend of Governor St. Clair, although many thought it should be named after Nathaniel Massie who surveyed the area. In 1800, the capital of the Northwest Territory was moved to Chillicothe, the present county seat. Chillicothe also served as the first capital of the State of Ohio from 1803 until 1816, except for an interval from late 1809 to 1812 when the state legislature met in Zanesville. In 1817, the state capital moved 40 miles north of Chillicothe to Columbus, the State's present capital city, because it was more centrally located. Today, in addition to Chillicothe, Ross County encompasses sixteen townships and six villages. The County includes 693 square miles, the second largest in the state, and has a population of 76,948

according to the U.S. Census Bureau. There are 88 counties in the State of Ohio and Ross County ranks 33<sup>rd</sup> in population among these counties.

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

The County Auditor is the chief fiscal officer of the County and serves as the tax assessor for the various political subdivisions located within the County. The Auditor is responsible for maintaining all financial records and establishing the taxing rates for 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 418 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 them as custodial 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 3,805 people. The County's largest industrial employer is Kenworth Truck Company (Paccar) that employs 1,936 people. Other major employers in Ross County and the number of people employed include the Veteran's Affairs Medical Center (1,442), Pixelle (798), and two state prisons that employ 1,001 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. The most recent Federal Census estimate showed a population of 76,948.

Ross County's average unemployment rate stood at 8.0% for 2020, which was higher than the 4.2% reported for 2019 and the 4.6% reported for 2018. This compares to the national and state annual average unemployment rates of 8.1% and 8.1%, respectively.

The total 2020 County sales tax revenue was \$16,875,731, up \$928,651 or 5.82% from the 2019 sales tax revenue of \$15,947,080. Ross County continues to serve much of southeastern Ohio as a regional shopping hub.

Ross County's rich prehistoric Native American 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 2020, which funds the Ross County and Chillicothe Convention and Visitors Bureau (3%) and the Ross County Convention Facilities Authority (1.25%), totaled \$398,841. This was a decrease of 28.48% from the previous year's total of \$557,648. This decrease is due to the coronavirus pandemic, but it is expected that the tourism industry will grow in the future as the overall economy improves.

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 2020 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 2021.

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 Personnel 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 2020, Adena Health System opened its new Orthopedic and Robotic Surgery Center. The center is a \$70 million project that will add 80 clinical exam suites, six operating rooms built to accommodate robotic technology, a 20-bed inpatient recovery unit, and 22 pre- and post-recovery bays. The new facility is approximately 110,000 square feet of space and five stories high, making it the tallest health care structure on the Adena Regional Medical Center campus. The project also created a multi-level parking structure that will have 300 parking spaces.

Ross County also saw a major expansion at Kenworth, as work continued on a new 120,000-square-foot, \$140 million paint facility addition to the truck assembly plant in Chillicothe. The expansion marks a 25% increase to the current facility's size and will increase paint capacity by 50%.

Riffle Machine Works, which acts as a supplier for Kenworth, also began work on a \$1.6 million capital investment project which will create an additional 47,000 square feet to the second building at the site. The project will add 25 new jobs paying at least \$11 an hour and will allow 270 positions to be retained by the company.

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 nine 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

In March 2020, the United States and the State of Ohio declared a state of emergency due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

One of the immediate consequences of the pandemic is that Ross County received over \$4 million from the United States Treasury as part of the federal CARES Act. This money, which was expended in 2020, was used to pay for testing and contact tracing, personal protective equipment, housing, assistance for individuals and small businesses, improvements to telework capabilities, and payroll for public safety and healthcare workers.

On March 6, 2021, Congress passed the American Rescue Plan, which will infuse additional cash into the County's pandemic response. In total, Ross County is set to receive an additional \$14 million from the Rescue Plan over the next two years. Although the county does not have specific plans for this money yet, it is expected that these funds will mitigate and prevent any long-term financial damage resulting from the coronavirus pandemic.

## AWARDS AND ACKNOWLEDGEMENTS

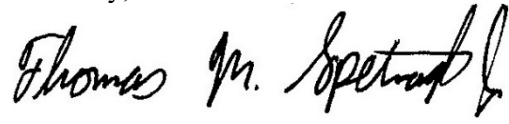
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ross County, Ohio for its comprehensive annual financial report (CAFR) for the year ended December 31, 2019. The Certificate of Achievement 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 thirty 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 2020 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, but especially Jerry Uhrig and Lucy Thomas without whom it would not have been possible.

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 distinct 'Jr.' at the end.

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, 2019

*Christopher P. Morill*

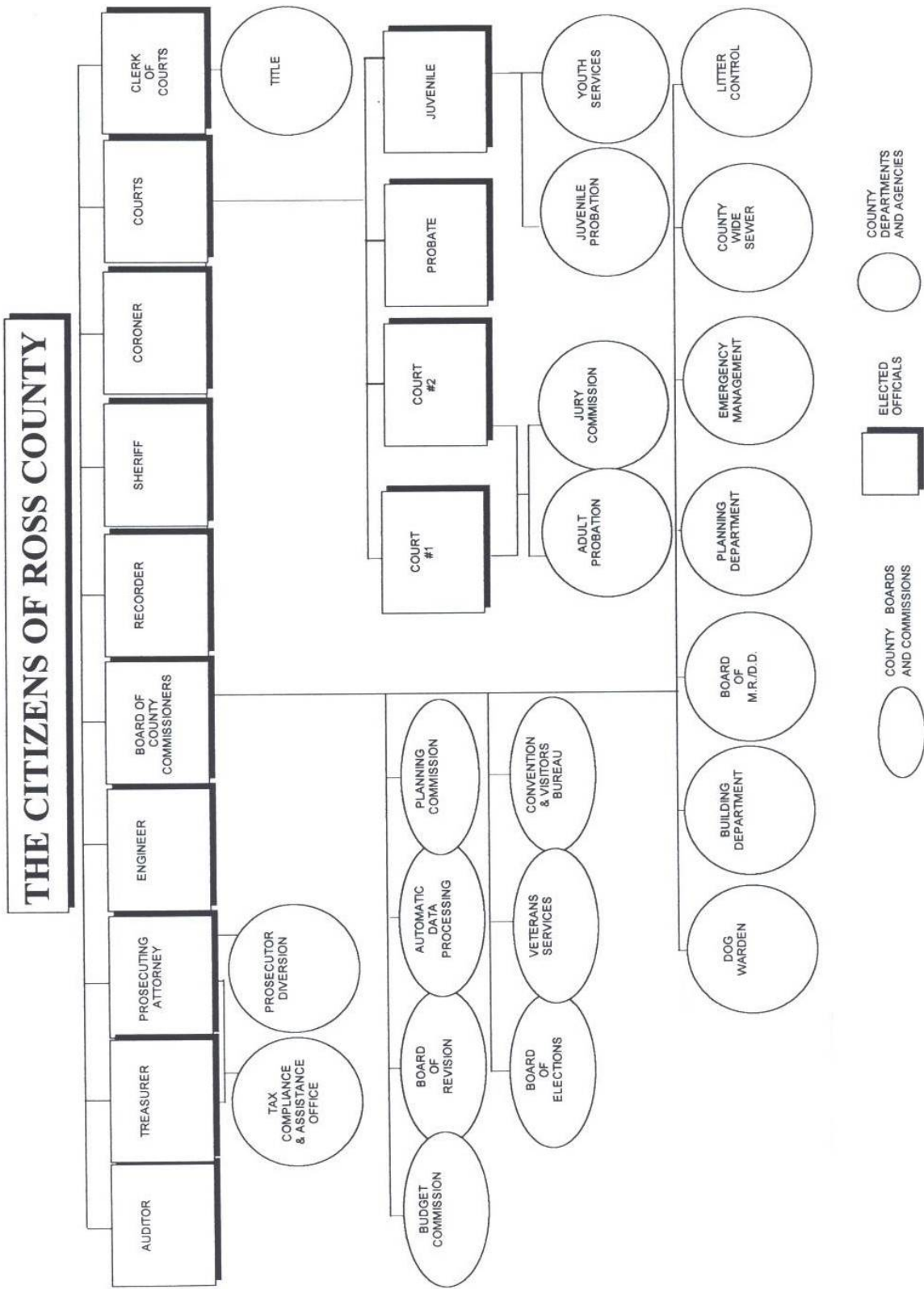
Executive Director/CEO

**Ross County, Ohio**  
*Elected Officials*  
*As of December 31, 2020*

<b>Elected Officials</b>	<b>Title</b>	<b>Term of Office</b>
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	01/01/19 to 12/31/22
Tom Spetnagel	County Auditor	03/11/19 to 03/12/23
Stephen A. Neal Jr.	County Treasurer	09/04/17 to 09/05/21
Jeffrey Marks	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
Benjamin Trotter, 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
Matthew Schmidt	Common Pleas Court Judge	01/01/19 to 12/31/22
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



# ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



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## *FINANCIAL SECTION*



### Ross County Historical Society Museum

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

Back of Financial Section Divider

# OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash  
11117 Kenwood Road  
Blue Ash, Ohio 45242-1817  
(513) 361-8550 or (800) 368-7419  
SouthwestRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT

Ross County  
2 N. Paint Street, Suite G  
Chillicothe, Ohio 45601

To the Board of Commissioners:

### ***Report on the 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, 2020, 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 preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle Gas Tax, and Board of Development and Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 3 to the financial statements, during 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Also, as discussed in Note 29 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding these matters.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio  
August 11, 2021

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**Ross County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

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The discussion and analysis of Ross County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2020. 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 2020 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, 2020 by \$51,576,442.

The County's total net position increased \$5,711,584 or 12.45% from 2019 to 2020.

Program revenues for governmental activities accounted for \$27,668,603 or 42.73% of total governmental activities revenue. General revenues for governmental activities accounted for \$37,089,585 or 57.27% of total governmental activities revenue.

The County had \$59,061,894 in expenses related to governmental activities; \$27,668,603 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$37,089,585 were utilized to provide for these programs.

Among major funds, the General Fund had \$30,063,531 in revenues, \$24,309,995 in expenditures, and (\$1,672,329) in total other financing sources and uses. The fund balance in the General Fund reflects an increase of \$4,081,207 from \$16,926,553 to \$21,007,760.

In 2020, the County's outstanding bonds at year-end reflect a net decrease of \$910,850 or 8.72% in the principal balance to \$9,535,114. Total debt outstanding decreased in 2020 by \$950,535 to a principal balance of \$11,922,657.

**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, 2020*  
*(Unaudited)*

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## REPORTING THE COUNTY AS A WHOLE

### **Statement of Net Position and the Statement of Activities**

One of the most important questions asked about the finances of the County is “How did the County do financially during 2020?” 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, Board of Developmental Disabilities Fund, and County Correctional Facilities 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, 2020*  
*(Unaudited)*

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

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

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

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

**Proprietary Funds** – The County maintains two different types of proprietary funds; enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its County wide sewer operation. Internal service funds are an accounting device used to accumulate and allocate cost internally among the County's various functions. The County uses an internal service fund to account for the health benefit program and workers' compensation retrospective rating program of the County. Because 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 they are not the County's own source revenue and 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. The County maintains its fiduciary activities in a trust fund and custodial 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, 2020*  
*(Unaudited)*

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2020 compared to 2019:

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

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<i>Assets:</i>						
Current and Other Assets	\$75,168,397	\$67,142,537	\$296,287	\$271,444	\$75,464,684	\$67,413,981
Capital Assets, Net	52,780,373	51,056,676	41,415	46,415	52,821,788	51,103,091
<b>Total Assets</b>	127,948,770	118,199,213	337,702	317,859	128,286,472	118,517,072
<b>Deferred Outflows of Resources</b>	6,933,423	12,437,830	0	0	6,933,423	12,437,830
<i>Liabilities:</i>						
Current and Other Liabilities	3,817,714	2,320,115	6,571	2,018	3,824,285	2,322,133
Long-Term Liabilities	56,638,699	67,461,528	0	0	56,638,699	67,461,528
<b>Total Liabilities</b>	60,456,413	69,781,643	6,571	2,018	60,462,984	69,783,661
<b>Deferred Inflows of Resources</b>	23,180,469	15,686,472	0	0	23,180,469	15,686,472
<i>Net Position:</i>						
Net Investment in Capital Assets	45,495,294	45,743,247	41,415	46,415	45,536,709	45,789,662
Restricted	29,377,832	24,302,767	0	0	29,377,832	24,302,767
Unrestricted	(23,627,815)	(24,877,086)	289,716	269,426	(23,338,099)	(24,607,660)
<b>Total Net Position</b>	\$51,245,311	\$45,168,928	\$331,131	\$315,841	\$51,576,442	\$45,484,769

The net pension liability (NPL) and net other postemployment benefits (OPEB) liability are the largest liabilities reported by the County at December 31, 2020 and are reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability (asset) to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and

**Ross County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

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pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability (asset) to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB 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 and other postemployment benefits. GASB noted that the unfunded portion of this 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 these liabilities. 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 Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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 retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan 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 retirement system is responsible for the administration of the pension and OPEB plans.

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 or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, 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 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 and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the Statement of Net Position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability and net OPEB liability (asset), respectively, not accounted for as deferred inflows/outflows.

Current assets increased due to increases in equity in pooled cash, cash equivalents and investments and property taxes receivable. This occurred because of an increase in revenue in the General Fund and Motor Vehicle Gas Tax Fund, a decrease in General Fund expenses and an increase in property tax collections.

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

Current liabilities increased due to an increase in contracts payable and accounts payable, while long-term liabilities decreased due to a decrease in the calculation of net pension liability.

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 \$51,576,442. By far, the largest portion of the County's net position 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 56.96% 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 2020 by \$5,711,584. As of December 31, 2020, the County is able to report a positive net position of \$51,245,311 for governmental activities. For business-type activities, a positive net position of \$331,131 is reported.

Table 2 shows the changes in net position for the year 2020. Revenue and expense comparisons to 2019 are presented to provide a comparative analysis of government-wide data with the prior year.

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

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	
	2020	Restated 2019	2020	2019	2020	Restated 2019
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$6,786,779	\$6,737,146	\$45,442	\$42,377	\$6,832,221	\$6,779,523
Operating Grants and Contributions	19,238,514	15,404,419	0	0	19,238,514	15,404,419
Capital Grants and Contributions	1,643,310	4,233,969	0	0	1,643,310	4,233,969
<b>Total Program Revenues</b>	<b>27,668,603</b>	<b>26,375,534</b>	<b>45,442</b>	<b>42,377</b>	<b>27,714,045</b>	<b>26,417,911</b>
<i>General Revenues:</i>						
Property Taxes	14,560,036	14,112,441	0	0	14,560,036	14,112,441
Sales Tax	16,875,731	15,947,080	0	0	16,875,731	15,947,080
Lodging Tax	302,142	385,681	0	0	302,142	385,681
Grants and Entitlements	2,644,234	2,414,998	0	0	2,644,234	2,414,998
Investment Earnings	1,429,928	1,448,021	0	0	1,429,928	1,448,021
Miscellaneous	1,277,514	1,397,168	6,997	3,225	1,284,511	1,400,393
<b>Total General Revenues</b>	<b>37,089,585</b>	<b>35,705,389</b>	<b>6,997</b>	<b>3,225</b>	<b>37,096,582</b>	<b>35,708,614</b>
<b>Total Revenues</b>	<b>64,758,188</b>	<b>62,080,923</b>	<b>52,439</b>	<b>45,602</b>	<b>64,810,627</b>	<b>62,126,525</b>
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	9,778,058	9,153,850	0	0	9,778,058	9,153,850
Judicial	4,139,700	5,264,707	0	0	4,139,700	5,264,707
Public Safety	14,656,548	16,513,095	0	0	14,656,548	16,513,095
Public Works	9,517,440	7,667,294	0	0	9,517,440	7,667,294
Health	3,125,274	662,994	0	0	3,125,274	662,994
Human Services	16,275,900	18,327,949	0	0	16,275,900	18,327,949
Economic Development and Assistance	1,048,341	1,341,822	0	0	1,048,341	1,341,822
Interest and Fiscal Charges	520,633	499,374	0	0	520,633	499,374
County Wide Sewer	0	0	37,149	33,284	37,149	33,284
<b>Total Expenses</b>	<b>59,061,894</b>	<b>59,431,085</b>	<b>37,149</b>	<b>33,284</b>	<b>59,099,043</b>	<b>59,464,369</b>
<i>Change in Net Position</i>	5,696,294	2,649,838	15,290	12,318	5,711,584	2,662,156
<b>Restated Net Position - January 1</b>	<b>45,549,017</b>	<b>42,899,179</b>	<b>315,841</b>	<b>303,523</b>	<b>45,864,858</b>	<b>43,202,702</b>
<b>Net Position - December 31</b>	<b>\$51,245,311</b>	<b>\$45,549,017</b>	<b>\$331,131</b>	<b>\$315,841</b>	<b>\$51,576,442</b>	<b>\$45,864,858</b>

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**Governmental Activities**

The most significant program expenses for the County are Human Services, Public Safety, Legislative and Executive, Public Works, and Judicial. These programs account for 92.06% of the total governmental activities. Human Services, which is 27.56% 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 24.82% of the total, represents costs mainly associated with the operation of the Sheriff's Department and County Correctional Facility. Legislative and Executive expenses, which accounts for 16.56% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder. Public Works, which accounts for 16.11% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges. Judicial, which is 7.01% of the total, represents costs associated with the operation of the Ross County Court System, including the Court of Common Pleas and Juvenile and Probate Court.

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, County Correctional Facility, and Ross County Court System is funded primarily by the General Fund.

The net position for the governmental activities increased \$5,696,294 or 12.51% in 2020. Last year, net position increased \$2,649,838 or 6.23%. Total revenues increased \$2,677,265 or 4.31% from last year, while expenses decreased \$369,191 or 0.62%.

The change in revenues consists of an increase of \$1,293,069 or 4.90% in program revenues from last year and an increase of \$1,384,196 or 3.88% in general revenues. The increase in program revenues is due to an increase in operating grants and contributions of \$3,834,095 or 24.89%, resulting from an increase in state and federal funding for coronavirus relief; and a decrease in capital grants and contributions of \$2,590,659 or 61.19%, resulting from a decrease in funding for road and bridge projects throughout the County. The increase in general revenues is due to an increase of \$928,651 or 5.82% in sales tax and an increase of \$447,595 or 3.17% in property taxes. These changes were due to the fact that consumer sales were strong throughout 2020 and the County received additional property tax receipts from a countywide reappraisal.

The change in expenses is attributable to a combination of decreases in Judicial, Public Safety and Human Services expenses and increases in Legislative & Executive, Public Works and Health expenses. The decreases are related mostly to decreases in the County's net pension liability calculation, while the increases stem primarily from costs associated with the COVID-19 pandemic and noncapital related costs due to flood damage repair on County roads and Township paving projects.

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
	2020	Restated 2019	2020	Restated 2019
<i>General Government:</i>				
Legislative and Executive	\$9,778,058	\$9,153,850	\$4,910,959	\$4,574,691
Judicial	4,139,700	5,264,707	3,184,882	4,290,449
Public Safety	14,656,548	16,513,095	11,883,196	13,579,838
Public Works	9,517,440	7,667,294	173,900	(3,305,147)
Health	3,125,274	662,994	669,929	662,994
Human Services	16,275,900	18,327,949	9,680,488	11,642,538
Economic Development and Assistance	1,048,341	1,341,822	369,304	1,110,814
Interest and Fiscal Charges	520,633	499,374	520,633	499,374
<b>Total Expenses</b>	<b>\$59,061,894</b>	<b>\$59,431,085</b>	<b>\$31,393,291</b>	<b>\$33,055,551</b>

It should be noted that 46.85% 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 \$11,883,196 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 protection services to various agencies and at various events in the County. During 2020, the County received \$430,870 in revenue from these contracts and reports it as charges for services.

The \$9,680,448 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 2020, the net cost of providing these Human Services was 31.21% 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 \$15,290 or 4.84% due to the County's efforts to maintain and control spending levels for these operations during 2020.

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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 \$45,715,658 (33.58% is unassigned), an increase of \$4,393,982 or 10.63% from last year. The funds that contributed most to this increase were the General Fund, Motor Vehicle Gas Tax Fund, and the Board of Developmental Disabilities Fund.

The General Fund is the primary operating fund of the County. At the end of 2020, the total fund balance in the General Fund was \$21,007,760 of which \$17,314,464 was unassigned. During the year, revenues exceeded expenditures by \$5,753,536, which was primarily due to an increase in sales tax and property taxes. However, the fund balance only increased by \$4,081,207 or 24.11% due to the fact that transfers of \$1,717,764 were made to various other funds primarily for the retirement of debt. The General Fund balance at year-end equaled 69.88% of the total 2020 General Fund revenue.

For the other major funds of the County, the Motor Vehicle Gas Tax fund balance increased \$504,588 due to an increase in intergovernmental revenue from gas and license taxes and an increase in charges for services. The Board of Developmental Disabilities fund balance increased \$2,224,292 due to an increase in revenue and a decrease in expenditures. The County Correctional Facilities fund balance decreased \$2,462,345 due to an increase in expenditures for the capital improvement project.

## **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 \$331,131, of which \$289,716 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 \$28,027,331. Actual revenues and other financing sources were \$27,999,570 or 0.10% less than the final budgeted amount due primarily to a decrease in transfers in.

During 2020, numerous revisions were made to the original budget of appropriations adopted by the County Commissioners. The most significant revisions in appropriations occurred in the general government – legislative and executive, where estimates increased by \$298,389.

The final budgeted expenditures and other financing uses were \$27,796,433, representing an increase of \$506,877 or 1.86% from the original budgeted estimate of \$27,289,556. Actual expenditures and other

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financing uses were \$28,579,470, which was \$783,037 higher than the final budgeted estimate due to an increase in advances out.

The combined effect of all these factors caused the County's actual fund balance in the General Fund at December 31, 2020 to be \$810,798 below 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, 2020 amounts to \$45,536,709 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2020, road and bridge improvements totaling \$1,520,452 were made throughout the County, bringing the infrastructure investment of the County to a total of \$51,887,573. Note 8 provides additional information about the County's capital asset activity during 2020.

**Long-Term Debt** – At December 31, 2020, the County had total bonds outstanding of \$9,535,114. The County's long-term bonds reflect a net decrease of \$910,850 during 2020 due to principal payments made during the year.

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 8.0% for 2020, which was higher than the 4.2% reported for 2019 and the 4.6% reported for 2018. This compares to the national and state annual average unemployment rates of 8.1% and 8.1%, respectively.

The area's largest employer, the Adena Regional Medical Center, recently opened a new Orthopedic and Robotic Surgery Center, which is a \$70 million project that has added 110,000 square feet and 300 parking spaces to the Medical Center's campus.

The County's major industrial employers are all in good health as well. Kenworth Truck Company, a division of PACCAR, Inc., underwent its own expansion in 2020. Construction took place on a new 120,000-square-foot, \$140 million paint facility, which will increase the facility's size by 25% and will increase paint capacity by 50%. The second largest industrial employer, Pixelle Specialty Solutions, 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.

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Although the worldwide coronavirus pandemic is expected to affect the County, it is not yet certain how long-term the effects will be. During the peak of the U.S. shutdown in March of 2020, sales tax receipts declined about 10% from March of 2019, but they quickly picked back up in the summer and fall months. Receipts from the County's 4.25% lodging tax decreased 28.48% in 2020, which is also attributable to the pandemic.

**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, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Ross County Land Reutilization Corporation
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$43,233,714	\$284,545	\$43,518,259	\$29,879
Cash and Cash Equivalents In Segregated Accounts	527,315	0	527,315	0
Cash and Cash Equivalents with Escrow Agents	1,601,158	0	1,601,158	0
Accounts Receivable	44,676	11,742	56,418	3,500
Accrued Interest Receivable	252,514	0	252,514	0
Intergovernmental Receivable	5,801,672	0	5,801,672	0
Property Taxes Receivable	15,631,449	0	15,631,449	0
Sales Taxes Receivable	4,571,049	0	4,571,049	0
Loans Receivable	745,000	0	745,000	0
Capital Leases Receivable	1,286,569	0	1,286,569	0
Materials and Supplies Inventory	851,156	0	851,156	0
Prepaid Items	416,720	0	416,720	0
Net OPEB Asset	205,405	0	205,405	0
Property Held for Sale	0	0	0	259,554
Nondepreciable Capital Assets	8,615,466	14,434	8,629,900	0
Depreciable Capital Assets, Net	44,164,907	26,981	44,191,888	0
<i>Total Assets</i>	<u>127,948,770</u>	<u>337,702</u>	<u>128,286,472</u>	<u>292,933</u>
<b>Total Deferred Outflows of Resources</b>	<u>6,933,423</u>	<u>0</u>	<u>6,933,423</u>	<u>0</u>
<b>Liabilities</b>				
Accounts Payable	582,915	509	583,424	1,893
Accrued Wages Payable	629,881	0	629,881	0
Contracts Payable	1,687,245	4,600	1,691,845	0
Intergovernmental Payable	562,122	0	562,122	0
Matured Compensated Absences Payable	199,459	0	199,459	0
Accrued Interest Payable	102,873	0	102,873	0
Accrued Administrative Fees	0	0	0	17,000
Unearned Revenue	53,219	1,462	54,681	0
<i>Long-Term Liabilities:</i>				
Due Within One Year	2,625,695	0	2,625,695	0
<i>Due in More Than One Year:</i>				
Net OPEB Liability	15,564,262	0	15,564,262	0
Net Pension Liability	26,259,574	0	26,259,574	0
Other Amounts Due in More Than One Year	12,189,168	0	12,189,168	0
<i>Total Liabilities</i>	<u>60,456,413</u>	<u>6,571</u>	<u>60,462,984</u>	<u>18,893</u>
<b>Total Deferred Inflows of Resources</b>	<u>23,180,469</u>	<u>0</u>	<u>23,180,469</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	45,495,294	41,415	45,536,709	0
<i>Restricted for:</i>				
Highway/Street Maintenance and Repair	8,169,604	0	8,169,604	0
Developmental Disabilities Services	12,284,500	0	12,284,500	0
Legislative and Executive	1,795,988	0	1,795,988	0
Judicial	1,165,496	0	1,165,496	0
Public Safety	2,359,287	0	2,359,287	0
Public Works	65,245	0	65,245	0
Human Services	1,804,080	0	1,804,080	0
Economic Development	209,584	0	209,584	0
Capital Projects	1,154,347	0	1,154,347	0
Debt Service	369,421	0	369,421	0
Restricted for Other Purposes	0	0	0	259,554
<i>Permanent Fund:</i>				
Expendable	280	0	280	0
Unrestricted (Deficit)	<u>(23,627,815)</u>	<u>289,716</u>	<u>(23,338,099)</u>	<u>14,486</u>
<i>Total Net Position</i>	<u>\$51,245,311</u>	<u>\$331,131</u>	<u>\$51,576,442</u>	<u>\$274,040</u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$9,778,058	\$4,211,955	\$655,144	\$0
Judicial	4,139,700	546,112	408,706	0
Public Safety	14,656,548	1,143,967	1,629,385	0
Public Works	9,517,440	867,303	6,832,927	1,643,310
Health	3,125,274	0	2,455,345	0
Human Services	16,275,900	17,442	6,577,970	0
Economic Development and Assistance	1,048,341	0	679,037	0
Interest and Fiscal Charges	520,633	0	0	0
<i>Total Governmental Activities</i>	<u>59,061,894</u>	<u>6,786,779</u>	<u>19,238,514</u>	<u>1,643,310</u>
<b>Business-Type Activities</b>				
County Wide Sewer	37,149	45,442	0	0
<i>Total Business-Type Activities</i>	<u>37,149</u>	<u>45,442</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$59,099,043</u>	<u>\$6,832,221</u>	<u>\$19,238,514</u>	<u>\$1,643,310</u>
<b>Component Unit</b>				
Ross County Land Reutilization Corporation	\$9,575	\$0	\$0	\$0
<i>Total Component Unit</i>	<u>\$9,575</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**General Revenues:**

*Property Taxes Levied for:*

- Children Services
- Board of Developmental Disabilities
- Senior Citizens
- General Fund

*Sales Tax for:*

- General Fund
- Lodging Taxes
- Grants and Entitlements not Restricted to Specific Programs
- Gain on Sale of Properties
- Investment Earnings
- Miscellaneous

*Total General Revenues*

Change in Net Position

*Net Position at Beginning of Year, As Restated (See Note 3)*

*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 County Land Reutilization Corporation
(\$4,910,959)	\$0	(\$4,910,959)	\$0
(3,184,882)	0	(3,184,882)	0
(11,883,196)	0	(11,883,196)	0
(173,900)	0	(173,900)	0
(669,929)	0	(669,929)	0
(9,680,488)	0	(9,680,488)	0
(369,304)	0	(369,304)	0
(520,633)	0	(520,633)	0
(31,393,291)	0	(31,393,291)	0
0	8,293	8,293	0
0	8,293	8,293	0
(31,393,291)	8,293	(31,384,998)	0
0	0	0	(9,575)
0	0	0	(9,575)
1,036,185	0	1,036,185	0
8,436,094	0	8,436,094	0
941,794	0	941,794	0
4,145,963	0	4,145,963	0
16,875,731	0	16,875,731	0
302,142	0	302,142	0
2,644,234	0	2,644,234	0
0	0	0	34,257
1,429,928	0	1,429,928	0
1,277,514	6,997	1,284,511	0
37,089,585	6,997	37,096,582	34,257
5,696,294	15,290	5,711,584	24,682
45,549,017	315,841	45,864,858	249,358
<u>\$51,245,311</u>	<u>\$331,131</u>	<u>\$51,576,442</u>	<u>\$274,040</u>

**Ross County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2020*

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
<b>Assets</b>			
Equity in Pooled Cash, Cash Equivalents and Investments	\$13,732,205	\$2,709,337	\$8,734,697
Cash and Cash Equivalents In Segregated Accounts	80,797	0	0
Cash and Cash Equivalents with Escrow Agent	0	0	0
Accounts Receivable	44,676	0	0
Accrued Interest Receivable	252,514	0	0
Intergovernmental Receivable	1,159,949	2,923,912	455,854
Interfund Receivable	3,120,543	0	2,293,384
Property Taxes Receivable	4,465,931	0	9,044,116
Sales Taxes Receivable	4,571,049	0	0
Loans Receivable	0	0	0
Capital Leases Receivable	1,286,569	0	0
Materials and Supplies Inventory	182,946	645,303	17,611
Prepaid Items	100,168	0	0
Advances to Other Funds	1,195,098	0	1,192,902
<i>Total Assets</i>	<u>\$30,192,445</u>	<u>\$6,278,552</u>	<u>\$21,738,564</u>
<b>Liabilities</b>			
Accounts Payable	\$287,062	\$158,578	\$62,280
Accrued Wages Payable	365,914	53,932	171,528
Contracts Payable	70,271	243,989	209,997
Intergovernmental Payable	319,802	24,052	186,984
Accrued Interest Payable	0	0	0
Matured Compensated Absences Payable	159,809	4,556	0
Unearned Revenue	53,219	0	0
Interfund Payable	0	600,000	0
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>1,256,077</u>	<u>1,085,107</u>	<u>630,789</u>
<b>Deferred Inflows of Resources</b>	<u>7,928,608</u>	<u>1,945,005</u>	<u>9,147,101</u>
<b>Fund Balances</b>			
Nonspendable	1,666,829	645,303	17,611
Restricted	15,000	2,603,137	11,943,063
Committed	1,533,072	0	0
Assigned	478,395	0	0
Unassigned (Deficit)	17,314,464	0	0
<i>Total Fund Balances (Deficits)</i>	<u>21,007,760</u>	<u>3,248,440</u>	<u>11,960,674</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$30,192,445</u>	<u>\$6,278,552</u>	<u>\$21,738,564</u>

See accompanying notes to the basic financial statements.



County Correctional Facilities	Other Governmental Funds	Total Governmental Funds
\$8,098,573	\$6,626,428	\$39,901,240
0	446,518	527,315
0	1,601,158	1,601,158
0	0	44,676
0	0	252,514
0	1,243,680	5,783,395
0	0	5,413,927
0	2,121,402	15,631,449
0	0	4,571,049
0	745,000	745,000
0	0	1,286,569
0	5,296	851,156
0	0	100,168
0	0	2,388,000
<u>\$8,098,573</u>	<u>\$12,789,482</u>	<u>\$79,097,616</u>
\$0	\$74,995	\$582,915
0	38,507	629,881
1,128,188	34,800	1,687,245
0	31,284	562,122
43,642	26,932	70,574
0	35,094	199,459
0	0	53,219
4,300,000	513,927	5,413,927
0	2,388,000	2,388,000
<u>5,471,830</u>	<u>3,143,539</u>	<u>11,587,342</u>
<u>0</u>	<u>2,773,902</u>	<u>21,794,616</u>
0	5,296	2,335,039
2,626,743	8,254,344	25,442,287
0	573,333	2,106,405
0	0	478,395
0	(1,960,932)	15,353,532
<u>2,626,743</u>	<u>6,872,041</u>	<u>45,715,658</u>
<u>\$8,098,573</u>	<u>\$12,789,482</u>	<u>\$79,097,616</u>

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**Ross County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2020*

**Total Governmental Funds Balances** \$45,715,658

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 52,780,373

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Property Taxes	1,022,716	
Sales Taxes	1,692,075	
Intergovernmental Revenue	3,599,957	
Charges for Services	10,931	
Capital Leases Receivable	<u>719,066</u>	
Total		7,044,745

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. 3,624,413

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	(9,535,114)	
Loans Payable	(2,006,000)	
Premium on Bonds Issued	(262,459)	
Deferred Outflows from Refundings	117,290	
Accrued Interest Payable	(32,299)	
Capital Leases Payable	(119,084)	
Compensated Absences Payable	<u>(2,849,316)</u>	
Total		(14,686,982)

The net pension/OPEB 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	4,311,709	
Deferred Outflows - OPEB	2,504,424	
Deferred Inflows - Pension	(5,707,196)	
Deferred Inflows - OPEB	(2,723,402)	
Net OPEB Asset	205,405	
Net OPEB Liability	(15,564,262)	
Net Pension Liability	<u>(26,259,574)</u>	
Total		(43,232,896)

*Net Position of Governmental Activities* \$51,245,311

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, 2020*

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
<b>Revenues</b>			
Property Taxes	\$4,126,077	\$0	\$8,396,894
Sales Tax	16,913,241	0	0
Lodging Taxes	0	0	0
Intergovernmental	2,563,681	6,085,540	5,854,905
Interest	867,861	13,931	965
Licenses and Permits	290,729	0	0
Fines and Forfeitures	105,017	10,049	0
Charges for Services	3,165,900	789,374	0
Rent	593,050	0	0
Special Assessments	0	0	0
Increase in Fair Value	498,302	0	0
Other	939,673	117,094	171,339
<i>Total Revenues</i>	<u>30,063,531</u>	<u>7,015,988</u>	<u>14,424,103</u>
<b>Expenditures</b>			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	7,486,354	0	0
Judicial	3,535,669	0	0
Public Safety	10,874,617	0	0
Public Works	343,373	6,286,261	0
Health	669,930	0	0
Human Services	685,389	0	12,139,811
Economic Development and Assistance	469,344	0	0
Capital Outlay	0	0	0
Intergovernmental	174,057	0	0
<i>Debt Service:</i>			
Principal Retirement	60,529	0	0
Interest and Fiscal Charges	10,733	0	0
<i>Total Expenditures</i>	<u>24,309,995</u>	<u>6,286,261</u>	<u>12,139,811</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,753,536</u>	<u>729,727</u>	<u>2,284,292</u>
<b>Other Financing Sources (Uses)</b>			
Inception of Capital Lease	45,435	0	0
Transfers In	0	0	0
Transfers Out	(1,717,764)	(225,139)	(60,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,672,329)</u>	<u>(225,139)</u>	<u>(60,000)</u>
<i>Net Change in Fund Balances</i>	4,081,207	504,588	2,224,292
<i>Fund Balances at Beginning of Year, As Restated (See Note 3)</i>	<u>16,926,553</u>	<u>2,743,852</u>	<u>9,736,382</u>
<i>Fund Balances at End of Year</i>	<u><u>\$21,007,760</u></u>	<u><u>\$3,248,440</u></u>	<u><u>\$11,960,674</u></u>

See accompanying notes to the basic financial statements.

County Correctional Facilities	Other Governmental Funds	Total Governmental Funds
\$0	\$1,968,412	\$14,491,383
0	0	16,913,241
0	302,142	302,142
0	9,183,773	23,687,899
39,506	9,363	931,626
0	0	290,729
0	115,529	230,595
0	1,702,308	5,657,582
0	0	593,050
0	14,546	14,546
0	0	498,302
0	107,987	1,336,093
<u>39,506</u>	<u>13,404,060</u>	<u>64,947,188</u>
0	1,808,857	9,295,211
0	526,364	4,062,033
0	3,101,914	13,976,531
0	394,363	7,023,997
0	2,455,345	3,125,275
0	2,862,585	15,687,785
0	578,997	1,048,341
2,458,209	2,255,063	4,713,272
0	0	174,057
0	910,850	971,379
43,642	466,385	520,760
<u>2,501,851</u>	<u>15,360,723</u>	<u>60,598,641</u>
<u>(2,462,345)</u>	<u>(1,956,663)</u>	<u>4,348,547</u>
0	0	45,435
0	2,002,903	2,002,903
0	0	(2,002,903)
<u>0</u>	<u>2,002,903</u>	<u>45,435</u>
(2,462,345)	46,240	4,393,982
<u>5,089,088</u>	<u>6,825,801</u>	<u>41,321,676</u>
<u>\$2,626,743</u>	<u>\$6,872,041</u>	<u>\$45,715,658</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, 2020*

<b>Net Change in Fund Balances - Total Governmental Funds</b>		<b>\$4,393,982</b>
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period:		
Capital Outlay	6,177,508	
Depreciation	<u>(4,411,553)</u>	
Total		1,765,955
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.		
		(42,258)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues:		
Property Taxes	68,653	
Sales Taxes	(37,510)	
Intergovernmental Revenue	(161,840)	
Charges for Services	277	
Capital Leases Receivable	<u>(58,579)</u>	
Total		(188,999)
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.		
		971,379
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
		526
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	562,984	
Amortization of Premium on Bonds Issued	24,591	
Deferred Outflows from Refundings	<u>(24,990)</u>	
Total		562,585
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		(45,435)
Contractually required contributions are reported as expenditures in governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows.		
		2,516,016
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
		(5,878,307)
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>1,640,850</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$5,696,294</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$4,135,000	\$4,135,000	\$4,136,717	\$1,717
Sales Tax	15,750,000	15,750,000	16,652,948	902,948
Intergovernmental	2,443,759	2,598,759	2,593,915	(4,844)
Interest	600,000	600,000	778,192	178,192
Licenses and Permits	340,000	340,000	290,729	(49,271)
Fines and Forfeitures	100,000	100,000	105,017	5,017
Charges for Services	2,109,889	2,109,889	2,244,198	134,309
Rent	295,519	645,519	643,363	(2,156)
Other	953,164	448,164	417,544	(30,620)
<i>Total Revenues</i>	26,727,331	26,727,331	27,862,623	1,135,292
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	349,799	385,279	352,503	32,776
Materials and Supplies	5,000	5,947	5,652	295
Contractual Services	199,000	325,689	300,060	25,629
Capital Outlay	3,000	31,781	31,549	232
Other	241,238	85,703	46,563	39,140
Total County Commissioners	798,037	834,399	736,327	98,072
County Auditor				
Personal Services	691,292	698,492	647,829	50,663
Materials and Supplies	51,818	50,276	31,124	19,152
Capital Outlay	11,000	11,000	10,603	397
Other	51,516	51,252	37,122	14,130
Total County Auditor	805,626	811,020	726,678	84,342
County Treasurer				
Personal Services	406,103	464,585	402,067	62,518
Materials and Supplies	27,151	29,604	29,604	0
Contractual Services	2,100	2,100	2,081	19
Capital Outlay	1,000	165	165	0
Other	5,700	3,980	3,980	0
Total County Treasurer	442,054	500,434	437,897	62,537

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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financial Administration				
Contractual Services	45,000	51,810	48,846	2,964
Total Other Financial Administration	45,000	51,810	48,846	2,964
Prosecuting Attorney				
Personal Services	1,006,132	1,078,953	1,068,331	10,622
Materials and Supplies	20,868	20,828	9,361	11,467
Allowances	71,550	71,550	71,550	0
Capital Outlay	12,000	12,000	12,000	0
Other	43,167	43,167	42,109	1,058
Total Prosecuting Attorney	1,153,717	1,226,498	1,203,351	23,147
Bureau of Inspection				
Contractual Services	65,000	65,309	65,199	110
Total Bureau of Inspection	65,000	65,309	65,199	110
Budget Commission				
Other	1,000	1,000	413	587
Total Budget Commission	1,000	1,000	413	587
Planning Commission				
Personal Services	64,135	64,135	18,000	46,135
Materials and Supplies	2,500	2,500	462	2,038
Contractual Services	1,500	1,500	0	1,500
Other	9,500	9,500	925	8,575
Total Planning Commission	77,635	77,635	19,387	58,248
Data Processing Board				
Materials and Supplies	9,000	8,748	0	8,748
Contractual Services	418,468	352,959	350,415	2,544
Capital Outlay	70,269	80,269	78,189	2,080
Other	500	500	0	500
Total Data Processing Board	498,237	442,476	428,604	13,872
Board of Elections				
Personal Services	509,694	573,443	568,227	5,216
Materials and Supplies	4,205	105,024	36,349	68,675
Contractual Services	223,795	174,120	168,033	6,087
Capital Outlay	155,703	159,331	159,330	1
Other	20,103	11,750	8,233	3,517
Total Board of Elections	913,500	1,023,668	940,172	83,496

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, 2020*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Buildings and Grounds				
Personal Services	983,176	1,002,235	986,758	15,477
Materials and Supplies	56,458	66,406	49,355	17,051
Contractual Services	115,423	153,402	148,271	5,131
Capital Outlay	442,578	439,078	376,546	62,532
Other	335,082	311,025	275,260	35,765
Total Buildings and Grounds	1,932,717	1,972,146	1,836,190	135,956
Recorder				
Personal Services	358,448	358,448	338,224	20,224
Materials and Supplies	7,782	7,145	5,718	1,427
Contractual Services	52,939	52,939	52,776	163
Capital Outlay	0	636	0	636
Other	5,388	5,388	2,306	3,082
Total Recorder	424,557	424,556	399,024	25,532
Ross County Service Center				
Materials and Supplies	10,000	10,000	4,015	5,985
Contractual Services	234,000	234,000	155,813	78,187
Other	112,000	112,000	86,468	25,532
Total Ross County Service Center	356,000	356,000	246,296	109,704
Taxes on Property				
Levies and Assessments - Taxes	15,000	38,918	38,918	0
Delinquent Tax Advertising	1,000	1,000	926	74
Auditor and Treasurer Fees	90,000	90,600	90,552	48
Total Taxes on Property	106,000	130,518	130,396	122
Total General Government - Legislative and Executive	7,619,080	7,917,469	7,218,780	698,689
Judicial				
Common Pleas Court - Other				
Personal Services	231,735	231,735	223,963	7,772
Public Defender	440,541	394,910	371,059	23,851
Attorney Fees	0	48,500	4,706	43,794
Juror Fees	35,000	35,000	25,450	9,550
Contractual Services	27,633	27,137	27,137	0
Other	109,500	112,000	7,333	104,667
Total Common Pleas Court - Other	844,409	849,282	659,648	189,634

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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Court of Appeals</b>				
Other	15,000	37,452	37,452	0
Total Court of Appeals	15,000	37,452	37,452	0
<b>Common Pleas Court #1</b>				
Personal Services	259,746	269,469	267,441	2,028
Materials and Supplies	12,000	12,000	9,986	2,014
Contractual Services	5,000	5,000	4,500	500
Capital Outlay	6,500	6,500	3,135	3,365
Other	21,000	21,000	10,364	10,636
Total Common Pleas Court #1	304,246	313,969	295,426	18,543
<b>Common Pleas Court #2</b>				
Personal Services	282,086	284,867	280,386	4,481
Materials and Supplies	6,000	6,000	1,918	4,082
Contractual Services	5,000	2,450	1,500	950
Capital Outlay	5,000	5,000	3,000	2,000
Other	22,000	22,000	3,191	18,809
Total Common Pleas Court #2	320,086	320,317	289,995	30,322
<b>Jury Commission</b>				
Materials and Supplies	14,684	14,350	10,551	3,799
Capital Outlay	300	300	240	60
Other	798	798	318	480
Total Jury Commission	15,782	15,448	11,109	4,339
<b>Juvenile Court</b>				
Personal Services	1,008,850	1,003,698	989,842	13,856
Materials and Supplies	5,056	5,056	2,417	2,639
Capital Outlay	11,000	11,160	11,160	0
Other	48,199	48,002	21,551	26,451
Total Juvenile Court	1,073,105	1,067,916	1,024,970	42,946
<b>Probate Court</b>				
Personal Services	340,331	331,977	301,261	30,716
Materials and Supplies	13,862	13,862	12,438	1,424
Capital Outlay	11,000	12,891	12,891	0
Other	43,892	41,699	23,893	17,806
Total Probate Court	409,085	400,429	350,483	49,946

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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	507,579	518,603	495,515	23,088
Materials and Supplies	65,250	65,016	45,385	19,631
Contractual Services	5,000	5,000	198	4,802
Capital Outlay	9,000	9,000	709	8,291
Other	2,700	2,700	1,876	824
Total Clerk of Courts	589,529	600,319	543,683	56,636
Municipal Court				
County Share	223,650	226,602	226,602	0
Juror's Fees	7,000	7,000	2,400	4,600
Witness Fees	8,000	8,000	4,404	3,596
Criminal Prosecution	42,919	42,919	42,919	0
Indigent Defense	15,000	15,000	10,633	4,367
Total Municipal Court	296,569	299,521	286,958	12,563
Total General Government - Judicial	3,867,811	3,904,653	3,499,724	404,929
Public Safety				
Adult Probation				
Personal Services	346,155	348,119	339,816	8,303
Materials and Supplies	11,897	11,897	8,710	3,187
Capital Outlay	4,361	4,181	754	3,427
Other	10,095	10,028	7,366	2,662
Total Adult Probation	372,508	374,225	356,646	17,579
Juvenile Probation				
Personal Services	247,511	260,977	255,720	5,257
Materials and Supplies	1,436	1,436	244	1,192
Other	11,098	10,756	3,052	7,704
Total Juvenile Probation	260,045	273,169	259,016	14,153
Juvenile IV-E Program				
Personal Services	406,508	407,088	392,133	14,955
Materials and Supplies	3,833	3,833	2,312	1,521
Contractual Services	186,900	185,402	147,948	37,454
Other	17,803	17,722	4,825	12,897
Total Juvenile IV-E Program	615,044	614,045	547,218	66,827

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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Detention Home				
Other	570,000	609,391	609,391	0
Total Detention Home	570,000	609,391	609,391	0
Coroner				
Personal Services	278,765	283,195	265,204	17,991
Materials and Supplies	5,085	6,870	6,210	660
Contractual Services	5,400	9,800	8,667	1,133
Capital Outlay	1,000	2,350	2,303	47
Other	158,661	159,850	157,657	2,193
Total Coroner	448,911	462,065	440,041	22,024
Sheriff				
Personal Services	125,208	126,174	124,795	1,379
Allowances	42,161	42,161	37,477	4,684
Total Sheriff	167,369	168,335	162,272	6,063
Emergency Management				
Grants - Disaster Services	66,500	66,500	66,500	0
Total Emergency Management	66,500	66,500	66,500	0
Total Public Safety	2,500,377	2,567,730	2,441,084	126,646
Public Works				
Engineer				
Personal Services	163,155	171,155	142,834	28,321
Materials and Supplies	3,500	3,500	1,000	2,500
Construction - Sales Tax	149,500	149,500	149,500	0
Capital Outlay	8,000	0	0	0
Other	1,500	1,500	0	1,500
Total Engineer	325,655	325,655	293,334	32,321
Air Navigation Facilities				
Personal Services	21,704	22,011	21,842	169
Materials and Supplies	5,000	5,000	2,879	2,121
Contractual Services	30,000	22,000	7,041	14,959
Capital Outlay	3,000	11,000	10,738	262
Other	9,000	9,000	4,532	4,468
Total Air Navigation Facilities	68,704	69,011	47,032	21,979
Total Public Works	394,359	394,666	340,366	54,300

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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Health</b>				
Vital Statistics				
Registration Fees	3,654	3,654	3,498	156
Total Vital Statistics	3,654	3,654	3,498	156
Agriculture				
Soil and Water - Grants	250,000	250,000	250,000	0
Extension Grants	290,000	290,000	290,000	0
Agricultural Society - Grants	12,500	12,500	12,500	0
Fair/Debt	37,500	37,500	37,500	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	0	1,520	1,520	0
Total Agriculture	593,300	594,820	594,820	0
Other Health				
Crippled Children Aid	139,920	139,920	139,920	0
Total Other Health	139,920	139,920	139,920	0
<b>Total Health</b>	<b>736,874</b>	<b>738,394</b>	<b>738,238</b>	<b>156</b>
<b>Human Services</b>				
Veteran's Assistance				
Personal Services	144,622	154,066	152,936	1,130
Materials and Supplies	8,019	6,902	6,775	127
Contractual Services	701	568	568	0
Relief Allowances	251,629	184,393	174,467	9,926
Capital Outlay	62,730	57,009	57,009	0
Other	5,240	5,240	1,141	4,099
Total Veteran's Assistance	472,941	408,178	392,896	15,282
Veteran's Service				
Personal Services	175,318	177,478	175,725	1,753
Burials	26,238	25,691	24,691	1,000
Other	93,587	132,898	129,608	3,290
Total Veteran's Service	295,143	336,067	330,024	6,043
<b>Total Human Services</b>	<b>768,084</b>	<b>744,245</b>	<b>722,920</b>	<b>21,325</b>
<b>Economic Development and Assistance</b>				
Grants - Other	389,000	496,036	469,344	26,692
Total Economic Development and Assistance	389,000	496,036	469,344	26,692
<b>Intergovernmental</b>				
Contractual Services	182,205	182,205	174,057	8,148
Total Intergovernmental	182,205	182,205	174,057	8,148

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, 2020*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Total Expenditures</i>	<u>16,457,790</u>	<u>16,945,398</u>	<u>15,604,513</u>	<u>1,340,885</u>
<i>Excess of Revenues Over Expenditures</i>	<u>10,269,541</u>	<u>9,781,933</u>	<u>12,258,110</u>	<u>2,476,177</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	86,947	86,947
Advances Out	0	0	(2,140,800)	(2,140,800)
Transfers In	1,300,000	1,300,000	50,000	(1,250,000)
Transfers Out	<u>(10,831,766)</u>	<u>(10,851,035)</u>	<u>(10,834,157)</u>	<u>16,878</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(9,531,766)</u>	<u>(9,551,035)</u>	<u>(12,838,010)</u>	<u>(3,286,975)</u>
<i>Net Change in Fund Balance</i>	737,775	230,898	(579,900)	(810,798)
Fund Balance at Beginning of Year	8,259,577	8,259,577	8,259,577	0
Prior Year Encumbrances Appropriated	<u>531,749</u>	<u>531,749</u>	<u>531,749</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$9,529,101</u></u>	<u><u>\$9,022,224</u></u>	<u><u>\$8,211,426</u></u>	<u><u>(\$810,798)</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)*  
*Motor Vehicle Gas Tax Fund*  
*For the Year Ended December 31, 2020*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$6,260,000	\$6,260,000	\$6,154,498	(\$105,502)
Interest	3,200	3,200	16,859	13,659
Fines and Forfeitures	11,000	11,000	10,049	(951)
Charges for Services	0	100,000	815,385	715,385
Other	0	16,000	117,928	101,928
<i>Total Revenues</i>	<u>6,274,200</u>	<u>6,390,200</u>	<u>7,114,719</u>	<u>724,519</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Personal Services	2,490,300	2,557,878	2,377,803	180,075
Materials and Supplies	882,872	836,784	556,117	280,667
Capital Outlay	2,351,757	3,211,234	3,192,283	18,951
Other	509,280	496,762	419,949	76,813
Total Public Works	<u>6,234,209</u>	<u>7,102,658</u>	<u>6,546,152</u>	<u>556,506</u>
<i>Total Expenditures</i>	<u>6,234,209</u>	<u>7,102,658</u>	<u>6,546,152</u>	<u>556,506</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>39,991</u>	<u>(712,458)</u>	<u>568,567</u>	<u>1,281,025</u>
<b>Other Financing Uses</b>				
Transfers Out	(259,000)	(350,139)	(225,139)	125,000
Advances Out	(75,000)	(75,000)	0	75,000
<i>Total Other Financing Uses</i>	<u>(334,000)</u>	<u>(425,139)</u>	<u>(225,139)</u>	<u>200,000</u>
<i>Net Change in Fund Balance</i>	<u>(294,009)</u>	<u>(1,137,597)</u>	<u>343,428</u>	<u>1,481,025</u>
Fund Balances at Beginning of Year	1,379,881	1,379,881	1,379,881	0
Prior Year Encumbrances Appropriated	561,769	561,769	561,769	0
Fund Balances at End of Year	<u>\$1,647,641</u>	<u>\$804,053</u>	<u>\$2,285,078</u>	<u>\$1,481,025</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$8,314,000	\$8,314,000	\$8,416,037	\$102,037
Intergovernmental	6,052,402	6,052,402	5,870,368	(182,034)
Interest	7,500	7,500	1,198	(6,302)
Other	9,000	9,000	172,558	163,558
<i>Total Revenues</i>	<u>14,382,902</u>	<u>14,382,902</u>	<u>14,460,161</u>	<u>77,259</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Personal Services	8,134,190	8,130,730	7,660,280	470,450
Materials and Supplies	105,750	155,317	112,636	42,681
Contractual Services	4,974,580	4,850,866	3,743,372	1,107,494
Capital Outlay	91,500	91,500	64,443	27,057
Other	755,639	838,062	691,969	146,093
<i>Total Human Services</i>	<u>14,061,659</u>	<u>14,066,475</u>	<u>12,272,700</u>	<u>1,793,775</u>
<i>Total Expenditures</i>	<u>14,061,659</u>	<u>14,066,475</u>	<u>12,272,700</u>	<u>1,793,775</u>
<i>Excess of Revenues Over Expenditures</i>	<u>321,243</u>	<u>316,427</u>	<u>2,187,461</u>	<u>1,871,034</u>
<b>Other Financing Uses</b>				
Transfers Out	(50,000)	(60,000)	(60,000)	0
Advances Out	0	0	(2,043,617)	(2,043,617)
<i>Total Other Financing Uses</i>	<u>(50,000)</u>	<u>(60,000)</u>	<u>(2,103,617)</u>	<u>(2,043,617)</u>
<i>Net Change in Fund Balance</i>	271,243	256,427	83,844	(172,583)
Fund Balances at Beginning of Year	8,254,205	8,254,205	8,254,205	0
Prior Year Encumbrances Appropriated	191,325	191,325	191,325	0
Fund Balances at End of Year	<u>\$8,716,773</u>	<u>\$8,701,957</u>	<u>\$8,529,374</u>	<u>(\$172,583)</u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2020*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
<b>Assets</b>		
<i>Current Assets:</i>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$284,545	\$3,332,474
Accounts Receivable	11,742	0
Intergovernmental Receivable	0	18,277
Prepaid Items	0	316,552
<i>Total Current Assets</i>	<u>296,287</u>	<u>3,667,303</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	26,981	0
<i>Total Noncurrent Assets</i>	<u>41,415</u>	<u>0</u>
<i>Total Assets</i>	<u>337,702</u>	<u>3,667,303</u>
<b>Liabilities</b>		
<i>Current Liabilities:</i>		
Accounts Payable	509	0
Contracts Payable	4,600	0
Unearned Revenue	1,462	0
Claims Payable	0	21,497
<i>Total Current Liabilities</i>	<u>6,571</u>	<u>21,497</u>
<i>Long-Term Liabilities:</i>		
Claims Payable	0	21,393
<i>Total Liabilities</i>	<u>6,571</u>	<u>42,890</u>
<b>Net Position</b>		
Investment in Capital Assets	41,415	0
Unrestricted	289,716	3,624,413
<i>Total Net Position</i>	<u>\$331,131</u>	<u>\$3,624,413</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, 2020*

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
<b>Operating Revenues</b>		
Charges for Services	\$45,442	\$8,614,554
Miscellaneous	6,997	1,592,628
<i>Total Operating Revenues</i>	<u>52,439</u>	<u>10,207,182</u>
<b>Operating Expenses</b>		
Contractual Services	22,003	8,523,442
Materials and Supplies	1,105	0
Claims	0	42,890
Utilities	509	0
Other	8,532	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>37,149</u>	<u>8,566,332</u>
<i>Change in Net Position</i>	15,290	1,640,850
<i>Net Position at Beginning of Year</i>	<u>315,841</u>	<u>1,983,563</u>
<i>Net Position at End of Year</i>	<u><u>\$331,131</u></u>	<u><u>\$3,624,413</u></u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2020

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
<b>Increase in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$47,217	\$8,614,554
Other Cash Receipts	6,607	1,616,702
Cash Payments for Goods and Services	(19,778)	(8,470,044)
Cash Payments for Claims	0	(96,899)
Other Cash Payments	(8,532)	0
<i>Net Cash from Operating Activities</i>	<u>25,514</u>	<u>1,664,313</u>
<i>Net Increase in Cash and Cash Equivalents</i>	25,514	1,664,313
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>259,031</u>	<u>1,668,161</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$284,545</u></u>	<u><u>\$3,332,474</u></u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating Income	\$15,290	\$1,640,850
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	671	0
Intergovernmental Receivable	0	24,074
Prepaid Assets	0	53,398
<i>Increase (Decrease) in Liabilities:</i>		
Accounts Payable	(470)	0
Contracts Payable	4,309	0
Unearned Revenue	714	0
Claims Payable	0	(54,009)
<i>Net Cash from Operating Activities</i>	<u><u>\$25,514</u></u>	<u><u>\$1,664,313</u></u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2020*

	Private Purpose Trust Fund	Custodial Funds
<b>Assets</b>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$6,043	\$19,322,581
Cash and Cash Equivalents in Segregated Accounts	0	1,470,426
Accounts Receivable	0	62,422
Intergovernmental Receivable	0	5,705,496
Property Taxes Receivable	0	53,582,387
<i>Total Assets</i>	<u>6,043</u>	<u>80,143,312</u>
<b>Liabilities</b>		
Accounts Payable	0	\$1,807,889
Accrued Wages and Benefits	0	369,684
Contracts Payable	0	1,187,628
Intergovernmental Payable	0	9,434,198
Matured Compensated Absences	0	18,332
Unearned Revenue	0	266,158
<i>Total Liabilities</i>	<u>0</u>	<u>13,083,889</u>
<b>Deferred Inflows of Resources</b>		
Property Taxes not Levied to Finance Current Year Operations	0	51,819,778
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>51,819,778</u>
<b>Net Position</b>		
Held in Trust for Other Individuals and Organizations	6,043	0
Restricted for Individuals, Organizations and Other Governments	0	15,239,645
<i>Total Net Position</i>	<u><u>\$6,043</u></u>	<u><u>\$15,239,645</u></u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Fiduciary Funds*  
*For the Year Ended December 31, 2020*

	Private Purpose Trust Fund	Custodial Funds
<b>Additions</b>		
Intergovernmental	\$0	\$6,489,916
Amounts Received as Fiscal Agent	0	49,437,459
Licenses and Permits and Fees for Other Governments	0	328,992
Fines and Forfeitures for Other Governements	0	16,412,411
Property Tax Collections for Other Governments	0	48,421,949
Excise Tax Collections for Other Governments	0	2,220,240
Special Assessment Collections for Other Governments	0	370,412
Sheriff Sale Collections for Other Governments	0	1,473,621
Lodging Tax Collections for Other Governments	0	135,227
Amounts Received for Others	0	297,681
Miscellaneous	0	4,000
<i>Total Additions</i>	0	125,591,908
<b>Deductions</b>		
Distributions as Fiscal Agent	0	46,956,308
Distributions of Federal and State Funds to Other Governments	0	6,396,628
Distributions to the State Ohio	0	322,635
Licenses and Permits and Fees Distributions to Other Governments	0	5,497
Fines and Forfeitures Distributions to Other Governements	0	16,400,439
Property Tax Distributions to Other Governments	0	48,385,079
Excise Tax Distributions to Other Governments	0	2,220,240
Special Assessment Distributions to Other Governments	0	370,214
Sheriff Sale Distributions to Other Governments	0	1,493,649
Lodging Tax Distributions to Other Governments	0	128,379
Distributions to Individuals	0	295,706
Miscellaneous	0	172,349
<i>Total Deductions</i>	0	123,147,123
<i>Change in Net Position</i>	0	2,444,785
<i>Net Position at Beginning of Year, As Restated (See Note 3)</i>	6,043	12,794,860
<i>Net Position at End of Year</i>	<u>\$6,043</u>	<u>\$15,239,645</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 authority to make, prescribe, and enforce

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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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 reported as a discretely presented 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 districts, agencies, boards and commissions listed below, the County serves only as fiscal agent for these organizations. Accordingly, the activity of the following organizations is presented as custodial 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

**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, 2020*

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**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 Administration, County Recorder's Equipment, Unclaimed Monies, and V.A. Facility Reserve Funds. These funds are

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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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.

**County Correctional Facilities Fund** – This fund accounts for funds received and expended to make improvements to the County Correctional and Law Enforcement facilities.

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 (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are a private-purpose trust fund and custodial 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 custodial funds are used to account for assets held by the County as fiscal agent for other districts, agencies, boards and commissions; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; and for the State-shared resources collected on behalf of other local governments.

### **C. Measurement Focus**

**Government-Wide Financial Statements** - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County 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.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**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 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 and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, 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.

Fiduciary funds present a Statement of Changes in Fiduciary Net Position which reports additions to and deductions from investment trust, private-purpose trust funds, and custodial funds.

#### **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.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

**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 reported on the government-wide Statement of Net Position and include deferred charges on refunding, pension expense and OPEB 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/OPEB results from changes in Net Pension/OPEB 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/OPEB plan administrators. Deferred outflows of resources related to pensions/OPEB are explained further in Notes 12 and 13.

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

	<b>Governmental Activities</b>
<i>Deferred Outflows of Resources:</i>	
Deferred Charges on Refunding	\$117,290
Pension	4,311,709
OPEB	2,504,424
<b>Total Deferred Outflows of Resources</b>	<b>\$6,933,423</b>

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, OPEB, capital lease and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. Capital lease represents amounts for which there is a receivable as of December 31, 2020, 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 pension/OPEB are reported in the government-wide Statement of Net Position. Deferred inflows related to pension/OPEB result from changes in Net Pension/OPEB Liability not recognized as a component of current year pension/OPEB expense. Deferred inflows of resources related to pension/OPEB are explained further in Note 12 and Note 13.

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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	<b>Governmental Activities</b>
<i>Deferred Inflows of Resources:</i>	
Nonexchange Revenue	\$14,749,871
Pension	5,707,196
OPEB	2,723,402
<b>Total Deferred Inflows of Resources</b>	<b>\$23,180,469</b>

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:

	<b>Governmental Funds</b>				Totals
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Other Governmental Funds	
<i>Deferred Inflows of Resources:</i>					
Property Taxes	\$4,348,896	\$0	\$8,819,354	\$2,068,214	\$15,236,464
Sales Taxes	1,692,075	0	0	0	1,692,075
Grant, Entitlements, Shared Revenue	621,517	1,945,005	327,747	705,688	3,599,957
Charges for Services	10,931	0	0	0	10,931
Capital Lease	1,255,189	0	0	0	1,255,189
<b>Total Deferred Inflows of Resources</b>	<b>\$7,928,608</b>	<b>\$1,945,005</b>	<b>\$9,147,101</b>	<b>\$2,773,902</b>	<b>\$21,794,616</b>

**Pensions/Other Postemployment Benefits (OPEB)**

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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**E. Budgetary Process**

All funds, except custodial 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 2020.

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), Hotel Lodging Tax 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 to be budgeted and appropriated and the County does not legally adopt annual budgets for them; 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". The County has monies held by third party which are to be used to make payments on a capital improvement project. This account is presented on the Statement of Net Position and Balance Sheet as "cash and cash equivalents with escrow agent."

During 2020, the County's investments were limited to certificates of deposit, STAR Ohio, Federal government securities, 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 (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
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For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million. All accounts of the participant will be combined for these purposes.

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 2020 amounted to \$867,861 and includes \$640,686 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, 2020 are recorded as prepaid items using the consumption method. Under the consumption method, a current asset is recorded for the prepaid amount and an expenditure/expense is recorded in the year in which the services are used or consumed.

**I. Capital Assets**

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

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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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

**J. Interfund Balances**

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “interfund receivables/payables” whereas activity resulting from long-term lending/borrowing arrangements between funds is classified as “advances to/from other funds.” These amounts are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for any net residual amounts due between governmental and business-type activities, which are presented as “internal balances.”

**K. Compensated Absences**

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

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

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

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

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

**L. Accrued Liabilities and Long-term Obligations**

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



**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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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, net pension liability, and net OPEB 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.

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 \$29,377,832 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 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCES AND NET POSITION**

#### **Change in Accounting Principles**

For 2020, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities; Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements; Statement No. 90, Majority Equity Interests – An Amendment of GASB 14 & 61; and related guidance from (GASB) Implementation Guide No. 2019-2, Fiduciary Activities.

For 2020, the County also implemented the Governmental Accounting Standards Board's (GASB) Implementation Guide No. 2018-1. These changes were incorporated in the County's 2020 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary

**Ross County, Ohio**  
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fund classification of custodial funds, while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB Statement 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2020 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement 90 defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. These changes were incorporated in the County's 2020 financial statements; however, there was no effect on beginning net position/fund balance.

**Restatement of Fund Balances and Net Position**

The implementation of GASB Statement No. 84 had the following effect on fund balance as of December 31, 2019:

	<b>Governmental Funds</b>					
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	County Correctional Facilities	Nonmajor Other Governmental	Total Governmental
Fund Balance - December 31, 2019	\$16,546,464	\$2,743,852	\$9,736,382	\$5,089,088	\$6,825,801	\$40,941,587
<i>Adjustments:</i>						
GASB Statement 84	380,089	0	0	0	0	380,089
<b>Restated Fund Balance - December 31, 2019</b>	<b>\$16,926,553</b>	<b>\$2,743,852</b>	<b>\$9,736,382</b>	<b>\$5,089,088</b>	<b>\$6,825,801</b>	<b>\$41,321,676</b>

The implementation of GASB Statement No. 84 had the following effect on net position as of December 31, 2019:

	Governmental Activities
Net Position - December 31, 2020	\$45,168,928
<i>Adjustments:</i>	
GASB Statement 84	380,089
<b>Restated Net Position - December 31, 2020</b>	<b>\$45,549,017</b>

The implementation of GASB Statement No. 84 had the following effect on fiduciary net position as of December 31, 2019:

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*Notes to the Basic Financial Statements*  
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	<b>Fiduciary Funds</b>	
	Agency	Custodial
Net Position - December 31, 2019	\$0	\$0
<i>Adjustments:</i>		
Assets	(72,385,149)	72,385,149
Liabilities	(72,385,149)	(59,590,289)
<b>Restated Net Position - December 31, 2019</b>	\$0	\$12,794,860

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

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

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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

<b>Net Change in Fund Balances (Deficits)/Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>			
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
<b>GAAP Basis</b>	<b>\$4,081,207</b>	<b>\$504,588</b>	<b>\$2,224,292</b>
<i>Adjustments:</i>			
Revenue Accruals	(917,715)	98,731	36,058
Expenditure Accruals	197,953	204,372	69,397
Other Sources (Uses)	(2,099,288)	0	(2,043,617)
Encumbrances	(478,395)	(464,263)	(202,286)
<i>Perspective Difference:</i>			
Activity of Funds Reclassified for GAAP Reporting Purposes	(1,363,662)	0	0
<b>Budget Basis</b>	<b>(\$579,900)</b>	<b>\$343,428</b>	<b>\$83,844</b>

**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).

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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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 40% 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 three years after purchase.
11. High grade debt interests issued by foreign nations diplomatically recognized by the U.S government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed 1% of the County's total average portfolio and shall mature no later than five years after purchase.

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

The amount available for deposit and investment is as follows:

<i>Cash, Cash Equivalents and Investments (Carrying Amounts)</i>	
Pooled	\$62,472,470
Segregated	1,969,879
Escrow	1,601,158
Reconciling Items (Net) to Arrive at Bank Balances of Deposits	639,007
<b>Total Bank Balances - Deposits and Investments</b>	<b>\$66,682,514</b>

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."

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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At year end, the County had \$1,601,158 held by the Ohio Department of Transportation, to be used for a road improvement project. This amount is included on the Balance Sheet and Statement of Net Position as “Cash and Cash Equivalents with Escrow Agent.”

**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, 2020, the carrying amount of all County deposits was \$5,133,418. Based on the criteria described in GASB Statement No. 40, \$741,814 of the \$5,133,418 in bank balances of the County was covered by FDIC, while \$4,391,604 was covered by the Ohio Pooled Collateral System.

**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:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair 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 fair 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.

**Ross County, Ohio**  
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**Investments** - As of December 31, 2020, the County had the following investments and maturities:

Investment Type	Fair Value	Investments Maturities		
		Less than One Year	One to Three Years	Three to Five Years
Federal National Mortgage Association	\$2,714,099	\$0	\$939,704	\$1,774,395
Federal Home Loan Mortgage Corporation Notes	7,953,012	0	5,328,052	2,624,960
Federal Farm Credit Bank Notes	7,705,394	0	2,895,570	4,809,824
Negotiable CD's	13,786,062	1,007,755	9,368,019	3,410,288
U.S. Treasury Notes	1,356,259	0	624,759	731,500
Municipal Bonds	1,486,286	823,258	553,164	109,864
STAROhio	13,449,356	13,449,356	0	0
Money Market	8,880,294	8,880,294	0	0
STAR Plus	2,350,648	2,350,648	0	0
<b>Totals</b>	<b>\$59,681,410</b>	<b>\$26,511,311</b>	<b>\$19,709,268</b>	<b>\$13,460,831</b>

**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, and U.S. Treasury Notes. Credit ratings for the negotiable CDs and Municipal Bonds are not readily available. 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 National Mortgage Association, Federal Home Loan Mortgage Corporation Notes, Federal Farm Credit Bank Notes, Negotiable CDs, U.S. Treasury Notes, Municipal Bonds, STAR Ohio, Money Market and STAR Plus were 5%, 13%, 13%, 23%, 2%, 3%, 23%, 15% and 4%, 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 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, 2020. As discussed further in Note 2, STAR Ohio is reported at its share price. All of the County’s other investments are Level 1 inputs.



**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**NOTE 6 – INTERFUND TRANSACTIONS**

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2020 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	\$3,120,543	\$0
Motor Vehicle Gas Tax	0	600,000
Board of Developmental Disabilities	2,293,384	0
County Correctional Facilities	0	4,300,000
Other Nonmajor Governmental	0	513,927
<b>Totals</b>	<b>\$5,413,927</b>	<b>\$5,413,927</b>

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

Advances to/from other funds are lending/borrowing arrangements between funds that are long-term in nature. The purpose of these advances is to allow the County to exercise its authority to use the inactive monies in funds to invest in its own securities. 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	\$1,195,098	\$0
Board of Developmental Disabilities	1,192,902	0
Other Nonmajor Governmental	0	2,388,000
<b>Total</b>	<b>\$2,388,000</b>	<b>\$2,388,000</b>

**C. Interfund Transfers**

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

**Ross County, Ohio**  
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	<b>Transfer to Funds</b>
<b>Transfer to Funds</b>	Other Nonmajor Governmental
General	\$1,717,764
Motor Vehicle Gas Tax	225,139
Board of Developmental Disabilities	60,000
<b>Totals</b>	<b>\$2,002,903</b>

**NOTE 7 – RECEIVABLES**

Receivables at December 31, 2020 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:

<b>Governmental Activities and Fiduciary Fund</b>	
<i>General Fund</i>	
Local Government Distributions and Other Grants	\$1,159,949
<i>Motor Vehicle Gas Tax Fund</i>	
Auto Tax and Gas Tax Distributions	2,923,912
<i>Board of Developmental Disabilities Funds</i>	
State/Federal Funding	455,854
<i>Other Nonmajor Governmental Funds</i>	
Small Cities Block Grant	62,400
Prison Diversion Grants	243,922
Child Care Grants	193,592
FEMA Grant	296,827
Sheriff Grants	107,016
Children Services State Funding	59,822
Emergency Management	65,956
Senior Citizens State Funding	37,705
Court Grants	90,475
VOCA/SVAA Grants	44,671
Other Grants	41,294
Total Other Nonmajor Governmental Funds	1,243,680
<i>Internal Service Fund</i>	
Ross County Group Insurance	18,277
<i>Fiduciary Funds</i>	
Library and Local Government Distributions	2,480,836
Auto Tax and Gas Tax Distributions	3,224,660
Total Fiduciary Funds	5,705,496
<b>Total Intergovernmental Receivables</b>	<b>\$11,507,168</b>

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

A summary of changes in general capital assets during 2020 were as follows:

	Restated Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020
<b>Governmental Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$3,523,964	\$0	\$0	\$3,523,964
Construction in Progress	2,292,124	3,164,003	(364,625)	5,091,502
<b>Total Nondepreciable Capital Assets</b>	<b>5,816,088</b>	<b>3,164,003</b>	<b>(364,625)</b>	<b>8,615,466</b>
<i>Depreciable Capital Assets:</i>				
Land Improvements	7,907,004	364,625	0	8,271,629
Buildings, Structures and Improvements	40,208,686	237,828	0	40,446,514
Furniture, Fixtures and Equipment	12,909,910	1,255,225	(268,971)	13,896,164
Infrastructure	52,746,388	1,520,452	(2,379,267)	51,887,573
<b>Total Depreciable Capital Assets</b>	<b>113,771,988</b>	<b>3,378,130</b>	<b>(2,648,238)</b>	<b>114,501,880</b>
<i>Accumulated Depreciation:</i>				
Land Improvements	(5,783,260)	(242,917)	0	(6,026,177)
Buildings, Structures and Improvements	(26,118,013)	(989,839)	0	(27,107,852)
Furniture, Fixtures and Equipment	(8,433,601)	(896,059)	226,713	(9,102,947)
Infrastructure	(28,196,526)	(2,282,738)	2,379,267	(28,099,997)
<b>Total Accumulated Depreciation</b>	<b>(68,531,400)</b>	<b>(4,411,553)</b>	<b>2,605,980</b>	<b>(70,336,973)</b>
<b>Total Depreciable Capital Assets</b>	<b>45,240,588</b>	<b>(1,033,423)</b>	<b>(42,258)</b>	<b>44,164,907</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$51,056,676</b>	<b>\$2,130,580</b>	<b>(\$406,883)</b>	<b>\$52,780,373</b>

Beginning balances were restated by \$980,039 between Land Improvements, Buildings, Structures and Improvements, and Furniture, Fixtures and Equipment due to various items within depreciable capital asset classes.

At December 31, 2020, furniture, fixtures and equipment include \$293,991 of capital assets under capital leases. For governmental activities, depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
<i>General Government:</i>	
Legislative and Executive	\$665,533
Judicial	27,178
Public Safety	674,085
Public Works	2,909,716
Human Services	135,041
<b>Governmental Activities Depreciation Expense</b>	<b>\$4,411,553</b>

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
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A summary of changes in capital assets during 2020 for business-type activities were as follows:

	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020
<b>Business-Type Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$14,434	0	0	\$14,434
<b>Total Nondepreciable Capital Assets</b>	<b>14,434</b>	<b>0</b>	<b>0</b>	<b>14,434</b>
<i>Depreciable Capital Assets:</i>				
Plant and Facilities	249,987	0	0	249,987
<b>Total Depreciable Capital Assets</b>	<b>249,987</b>	<b>0</b>	<b>0</b>	<b>249,987</b>
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(218,006)	(5,000)	0	(223,006)
<b>Total Accumulated Depreciation</b>	<b>(218,006)</b>	<b>(5,000)</b>	<b>0</b>	<b>(223,006)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>31,981</b>	<b>(5,000)</b>	<b>0</b>	<b>26,981</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$46,415</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>\$41,415</b>

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

**Ross County, Ohio**  
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**NOTE 9 – LONG-TERM OBLIGATIONS**

The County's long-term obligations activity for the year ended December 31, 2020 was as follows:

Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Balance January 1, 2020	Additions	Deletions	Balance December 31, 2020	Amounts Due Within One Year
<b>Governmental Activities:</b>					
<i>General Obligation Notes Payable:</i>					
Various Purpose - Series 2018 2018-2028; 3.30%; \$2,630,000	\$2,365,000	\$0	\$230,000	\$2,135,000	\$240,000
Correctional Facility Improvements 2018-2042; 2.00% - 3.5%; \$6,130,000	5,650,000	0	165,000	5,485,000	170,000
Issuance Premium on Debt	209,674	0	9,116	200,558	9,116
Equipment Acquisition 2019-2024; 3.20%; \$430,964	430,964	0	80,850	350,114	83,437
<b>Total General Obligation Bonds Payable</b>	<b>8,655,638</b>	<b>0</b>	<b>484,966</b>	<b>8,170,672</b>	<b>502,553</b>
<i>Sales Tax Refunding Bonds Payable:</i>					
Various Purpose-Series 2012 2012-2024 2.00%-2.50%; \$4,435,000	2,000,000	0	435,000	1,565,000	445,000
Issuance Premium Debt	77,376	0	15,475	61,901	15,475
<b>Total General Obligation Bonds Payable</b>	<b>2,077,376</b>	<b>0</b>	<b>450,475</b>	<b>1,626,901</b>	<b>460,475</b>
<i>Loan Payable:</i>					
SIB Loan - ODOT 2019-2039 3.00%; \$2,006,000	2,006,000	0	0	2,006,000	0
<b>Total Loan Payable</b>	<b>2,006,000</b>	<b>0</b>	<b>0</b>	<b>2,006,000</b>	<b>0</b>
<i>Net Pension Liability:</i>					
OPERS	33,267,425	0	9,835,769	23,431,656	0
STRS	2,780,485	47,433	0	2,827,918	0
<b>Total Net Pension Liability</b>	<b>36,047,910</b>	<b>47,433</b>	<b>9,835,769</b>	<b>26,259,574</b>	<b>0</b>
<i>Net OPEB Liability</i>					
OPERS	15,031,227	533,035	0	15,564,262	0
<b>Total Net OPEB Liability</b>	<b>15,031,227</b>	<b>533,035</b>	<b>0</b>	<b>15,564,262</b>	<b>0</b>
<i>Other Long-Term Obligations:</i>					
Compensated Absences	3,412,300	943,389	1,506,373	2,849,316	1,590,292
Capital Leases	134,178	45,435	60,529	119,084	50,878
Claims Payable	96,899	42,890	96,899	42,890	21,497
<b>Total Other Long-Term Liability</b>	<b>3,643,377</b>	<b>1,031,714</b>	<b>1,663,801</b>	<b>3,011,290</b>	<b>1,662,667</b>
<b>Governmental Activities</b>					
<b>Long-Term Obligations</b>	<b>\$67,461,528</b>	<b>\$1,612,182</b>	<b>\$12,435,011</b>	<b>\$56,638,699</b>	<b>\$2,625,695</b>

The County pays obligations related to employee compensation from the fund(s) benefitting from their service. The pension and OPEB 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.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The Various Purpose – Series 2018 bonds were issued to refund the \$2,540,000 Series 2008 bonds. These bonds were paid off on December 1, 2018. The refunding resulted in a savings reduction of \$111,991 in future debt service payments and an economic gain of \$72,386.

The Correctional Facility Improvements bonds were issued to make various improvements to the Ross County-Chillicothe Law Enforcement Complex, including the roof, interior, and infirmary of the building.

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.

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 Correctional Facility Improvements 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 \$200,558 and \$61,901, respectively.

The Equipment Acquisition Bonds were issued to purchase five trucks with dump beds for the Ross County Engineer. These trucks will be used to perform various road work and to provide salt treatment on county roads during the winter.

The State Infrastructure Bank (SIB) Loan was issued to pay the County’s share of constructing the connector road that extends State Route 207 over to State Route 159 and State Route 180.

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 2020 are as follows:

<b>For the Year Ended December 31</b>	<b>Principal</b>	<b>Interest</b>
2021	\$982,142	\$356,352
2022	1,050,493	359,402
2023	1,075,951	330,110
2024	831,578	300,069
2025	552,738	275,121
2026-2030	2,449,831	1,082,473
2031-2035	1,895,693	711,155
2036-2040	2,052,868	337,688
2041-2042	710,000	37,450
<b>Totals</b>	<b>\$11,601,294</b>	<b>\$3,789,820</b>

The principal balance per the amortization table above does not agree to the principal reported in the debt table on page 75 due to \$60,180 in interest that will be accrued on the SIB loan in 2020 and 2021 and repaid over the life of the loan.

**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.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The Various Purpose – Series 2018 and Correctional Facility Improvements bonds are general obligation bonds 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 \$1,858,750, payable through December 2024. For the current year, permissive sales tax revenues were \$16,913,241.

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

The exceptions to this policy are as follows: (1) Employees of the Board of Developmental Disabilities with at least five but less than ten years of service with the Board or with ten or more years of service with the State or any political subdivision, but not with the Board, are paid twenty-five (25%) of their accrued sick leave. Employees with at least ten years of service with the Board are paid fifty percent (50%) of their accrued sick leave. (2) Employees of the Sheriff’s office hired on or after January 1, 1992, with less than ten years of service with the County but with ten or more combined years of service with the County, State or any political subdivision, are paid twenty-five percent (25%) of their accrued sick leave up to a maximum of thirty workdays. Employees hired on or after January 1, 1992, with ten or more years of service with the County, are paid fifty percent (50%) of their accrued sick leave.

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

All sick leave, vacation, and compensatory time is compensated at the employee’s current rate of pay at the time of retirement or termination. Compensated absences are paid from the General, Motor Vehicle Gas Tax, Board of Developmental Disabilities, Dog and Kennel, Litter Control, Real Estate Assessment, Emergency Management, Law Library, 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 \$293,991, 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 \$60,529 were made in 2020 and are reflected as debt service principal in the General Fund.

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The County's future minimum lease payments under capital lease obligations as of December 31, 2020 are as follows:

For the Year Ended December 31	Capital Lease Payments
2021	\$57,650
2022	36,980
2023	28,479
2024	8,118
Total Minimum Lease Payments	131,227
Less: Amount Representing Interest	12,143
<b>Present Value of Net Minimum Lease Payments</b>	<b>\$119,084</b>

**Claims Payable** – The County's obligation for claims represents unpaid workers' compensation claims costs for the workers' compensation retrospective rating program. These claims are paid from the Ross County Group Insurance Fund. See Note 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 \$1,286,569 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, 2020:

For the Year Ended December 31	Capital Lease Receivable
2021	\$125,519
2022	125,519
2023	125,519
2024	125,519
2025	125,519
2026-2030	658,974
Total Future Minimum Lease Receivable	1,286,569
Less: Unearned Interest Income	(181,387)
<b>Net Minimum Lease Receivable</b>	<b>\$1,105,182</b>



## **NOTE 11 - CONDUIT DEBT OBLIGATIONS**

### **Adena Regional Medical Center**

In June 2019, the County issued, on behalf of the Adena Regional Medical Center (the Hospital), \$83,270,000 of Hospital Facilities Revenue Refunding and Improvement Bonds. The bonds were issued for the purpose of refinancing previously issued debt (including debt issued by the County in September 2010) and financing the acquisition, construction, renovation, improvement, expansion, and equipping of certain of its healthcare facilities.

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, 2020, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$81,690,000. Of this amount, \$80,140,000 was payable on the 2019 Series, and \$1,550,000 on the 1998 Series.

## **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.

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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.

**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):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
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
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

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

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:

	2020		2019	
	State and Local	Law Enforcement	State and Local	Law Enforcement
<b>Statutory Maximum Contribution Rates</b>				
Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	**	10.0%	**
<b>Actual Contribution Rates</b>				
Employer:				
Pension	14.0%	18.1%	14.0%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>14.0%</u>	<u>18.1%</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.

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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 \$2,413,138 for 2020. Of this amount, \$186,005 is reported as an intergovernmental payable.

**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 65 with five years of qualifying service credit, or age 55 with 25 years of service, or 31 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2017 and will continue to increase periodically 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 9.53% of the 14.0% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47% 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 CO Plan offers features of both the DB Plan and the DC Plan. In the CO Plan, 12% of the 14% member rate is deposited into the member's DC account 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 contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the CO Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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.

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A DB or CO Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members 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.

Eligible survivors of members who die before service retirement may qualify for monthly benefits. 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, 2020, 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 2020 contribution rates were equal to the statutory maximum rates.

The County's contractually required pension contributions to STRS were \$199,882 for 2020. 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 for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The net pension liability for STRS was measured as of June 30, 2020, 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:

	OPERS	STRS	Total
<i>Proportion of the Net Pension Liability:</i>			
Current Measurement Date	0.118547%	0.01168733%	
Prior Measurement Date	0.121467%	0.01257319%	
Change in Proportionate Share	-0.002920%	-0.00088586%	
Proportionate Share of the Net Pension Liability	\$23,431,656	\$2,827,918	\$26,259,574
Pension Expense	\$3,860,558	\$313,756	\$4,174,314

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At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences Between Expected and Actual Experience	\$0	\$6,344	\$6,344
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	137,523	137,523
Changes of assumptions	1,251,524	151,803	1,403,327
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	39,970	208,529	248,499
County Contributions Subsequent to the Measurement Date	<u>2,413,138</u>	<u>102,878</u>	<u>2,516,016</u>
<b>Total Deferred Outflows of Resources</b>	<b><u>\$3,704,632</u></b>	<b><u>\$607,077</u></b>	<b><u>\$4,311,709</u></b>
<b>Deferred Inflows of Resources</b>			
Differences Between Expected and Actual Experience	\$296,261	\$18,083	\$314,344
Net Difference between Projected and Actual Earnings on Pension Plan Investments	4,674,091	0	4,674,091
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	<u>360,919</u>	<u>357,842</u>	<u>718,761</u>
<b>Total Deferred Inflows of Resources</b>	<b><u>\$5,331,271</u></b>	<b><u>\$375,925</u></b>	<b><u>\$5,707,196</u></b>

\$2,516,016 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date but before the County's reporting period will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Fiscal Year Ending June 30:			
2021	(\$738,769)	\$97,670	(641,099)
2022	(1,638,639)	(68,263)	(1,706,902)
2023	193,551	72,273	265,824
2024	<u>(1,855,920)</u>	<u>26,594</u>	<u>(1,829,326)</u>
	<b><u>(\$4,039,777)</u></b>	<b><u>\$128,274</u></b>	<b><u>(\$3,911,503)</u></b>

**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 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.

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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, 2019, using the following actuarial assumptions, applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below.

Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
<i>COLA or Ad Hoc COLA:</i>	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	1.4 percent, simple through 2020, then 2.15 percent, simple
Investment Rate of Return	7.2 percent
Actuarial Cost Method	Individual Entry Age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

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 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and annuitized accounts of the Member-Directed Plan. 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 investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 17.2% for 2019.

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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 2019 and the long-term expected real rates of return:

Asset Class	Target Allocation	Long Term Expected Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00%	1.83%
Domestic Equities	19.00%	5.75%
Real Estate	10.00%	5.20%
Private Equity	12.00%	10.70%
International Equities	21.00%	7.66%
Other investments	13.00%	4.98%
Total	100.00%	5.61%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.2%. 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 contractually required rates, as actuarially determined. 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.

**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 7.2%, 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 (6.2%) or one-percentage-point higher (8.2%) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Decrease (8.20%)
County's Proportionate Share of the Net Pension Liability	\$38,646,384	\$23,431,656	\$9,754,063



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**Actuarial Assumptions - STRS**

The total pension liabilities in the June 1, 2020 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	12.50% at age 20 to 2.50% at age 65
Payroll increases	3.00%
Investment Rate of Return	7.45%, net of investment expenses, including inflation
Discount Rate of Return	7.45%
Cost-of-Living Adjustments (COLA)	0.00%

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.

Actuarial assumptions used in the June 30, 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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	1.00%	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.

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**Discount Rate**

The discount rate used to measure the total pension liability was 7.45% as of June 30, 2020. 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, 2020. 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, 2020.

**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:

	1% Decrease (6.45%)	Discount Rate (7.45%)	1% Decrease (8.45%)
County's Proportionate Share of the Net Pension Liability	\$4,026,463	\$2,827,918	\$1,812,251

**NOTE 13 – DEFINED BENEFIT OPEB PLANS**

**Net OPEB Liability**

The net OPEB liability reported on the Statement of Net Position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB 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 OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB 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 these estimates 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 OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

#### **A. Ohio Public Employees Retirement System (OPERS)**

**Plan Description** - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and 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 the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty 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 Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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 Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

**Funding Policy** - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, 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 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. 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 0.0 percent during calendar year 2019. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2020 was 0 percent 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 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2020.

### **B. State Teachers Retirement System (STRS)**

**Plan Description** – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

**Funding Policy** – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. 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. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2020, STRS did not allocate any employer contributions to post-employment health care.

### **OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB asset for STRS was measured as of June 30, 2020, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset/liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<i>Proportion of the Net OPEB Liability:</i>			
Current Measurement Date	0.112682%	0.01168733%	
Prior Measurement Date	0.115291%	0.01257319%	
Change in Proportionate Share	<u>-0.002609%</u>	<u>-0.00088586%</u>	
Proportionate Share of the Net OPEB Liability	\$15,564,262	\$0	\$15,564,262
Proportionate Share of the Net OPEB (Asset)	\$0	(\$205,405)	(\$205,405)
OPEB Expense (Gain)	\$1,733,804	(\$29,811)	\$1,703,993

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between Expected and Actual Experience	\$418	\$13,162	\$13,580
Net Difference between Projected and Actual Earnings			
to OPEB Plan Investment Earnings	0	7,200	7,200
Changes of Assumptions	2,463,655	3,391	2,467,046
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	<u>12,786</u>	<u>3,812</u>	<u>16,598</u>
<b>Total Deferred Outflows of Resources</b>	<u>\$2,476,859</u>	<u>\$27,565</u>	<u>\$2,504,424</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$1,423,424	\$40,912	\$1,464,336
Net Difference between Projected and Actual Earnings			
to OPEB Plan Investment Earnings	792,530	0	792,530
Changes of Assumptions	0	195,100	195,100
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	<u>197,488</u>	<u>73,948</u>	<u>271,436</u>
<b>Total Deferred Inflows of Resources</b>	<u>\$2,413,442</u>	<u>\$309,960</u>	<u>\$2,723,402</u>

No amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset/liability in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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	OPERS	STRS	Total
Fiscal Year Ending June 30:			
2020	\$294,938	(\$70,636)	\$224,302
2021	106,505	(65,766)	40,739
2022	631	(64,056)	(63,425)
2023	(338,657)	(73,995)	(412,652)
2024	0	(3,310)	(3,310)
2025	0	(4,632)	(4,632)
	\$63,417	(\$282,395)	(\$218,978)

**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 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 and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	2.75 percent
Health Care Cost Trend Rate	10.50 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

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The long-term expected rate of return on health care 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 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and healthcare related payments are assumed to occur mid-year. 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 investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 19.70% for 2019.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	<u>100.00 %</u>	<u>4.55 %</u>

**Discount Rate**

A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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

The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease <u>(2.16%)</u>	Current Discount <u>(3.16%)</u>	1% Increase <u>(4.16%)</u>
County's Proportionate Share of the Net OPEB Liability	\$20,368,333	\$15,564,262	\$11,717,764

**Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate**

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate <u>Assumption</u>	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$15,104,974	\$15,564,262	\$16,017,695

**Changes since prior Measurement Date and to Report Date**

On January 15, 2020, the County approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.



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### Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented below:

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Cost of Living Adjustments (COLA)	0.0 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.00 percent initial, 4 percent ultimate
Medicare	(6.69) percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	(6.50) percent initial, 4 percent ultimate
Medicare	11.87 percent initial, 4 percent ultimate

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

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

Actuarial assumptions used in the June 30, 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Since the prior measurement date, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 12.

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected 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	1.00	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' investment consultant indicates that the above target allocations should generate a return above the actual rate of return, without net value added by management.

**Discount Rate**

The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was not projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was used to measure the total OPEB asset at June 30, 2020.

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate and Health Care Cost Trend Rate**

The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	Current		
	1% Decrease (6.45%)	Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net OPEB Asset	\$178,715	\$205,405	\$228,049
	Current		
	1% Decrease	Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$226,644	\$205,405	\$179,532

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**NOTE 14 – RISK MANAGEMENT**

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

General liability insurance is maintained in the amount of \$1,000,000 for each occurrence with no annual aggregate. Other liability insurance includes \$9,000,000 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, \$9,000,000 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 \$134,240,505. Other property insurance includes the following: \$2,500,000 for extra expense/business income, \$5,000,000 for automatic acquisition, \$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 \$5,000,000.

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 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 \$42,890 has been accrued as of December 31, 2020.

Interfund premiums are based on the insured funds’ claims experience. Changes in the funds’ claims liability in 2019 and 2020 are:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2019	\$149,061	\$7,998	\$60,160	\$96,899
2020	96,899	42,890	96,899	42,890

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.

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**NOTE 15 – PROPERTY TAX REVENUE**

Property taxes include amounts levied against 2019 real and public utility property. The assessed value by property classification upon which 2020 revenues were derived follows:

<b>Property Classification</b>	<b>Assessed Values</b>
Real Property	\$1,323,567,940
Public Utility Personal Property	167,072,130
<b>Total</b>	<b>\$1,490,640,070</b>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. The County is authorized to levy up to 3.10 mills of the first 10 mills of assessed value for the General Fund. In addition to the 3.10 mills, 8.60 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:

<b>Levy Purpose</b>	<b>Original Collection Year</b>	<b>(a) Authorized Rate</b>	<b>(b) Rate Levied for</b>		<b>Final Collection Year</b>
			<b>Current Year</b>		
			<b>R/A</b>	<b>C/I</b>	
Children Services (c)	2018	1.00	0.69	0.98	2022
Senior Citizens (c)	2018	0.50	0.37	0.49	2022
Senior Citizens (c)	2016	0.30	0.26	0.30	2020
Developmental Disabilities (c)	2011	3.80	3.15	3.74	Continuing
Developmental Disabilities (c)	2017	3.00	2.64	3.00	Continuing
<b>Totals</b>		<b>8.60</b>	<b>7.11</b>	<b>8.51</b>	

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

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

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

In 2020, real property taxes were levied on January 1, 2020, on assessed values as of January 1, 2019 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 countywide reappraisal was completed in 2019. Real estate taxes were due and payable February 14, 2020 and July 10, 2020. 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 distributes to the taxing districts their portion of the taxes collected. Collections of the

**Ross County, Ohio**  
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taxes and distributions of them to the taxing districts, excluding the County itself, are accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable governmental funds.

Property taxes receivable represent current taxes that were levied, measurable and unpaid, as well as delinquent taxes outstanding as of December 31, 2020. 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, delinquent taxes that are outstanding and available to the County within the first 60 days of 2021 are recorded as revenue in 2020; 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, 2020 follows:

Program	Tax Abated	Amount
Enterprise Zone Agreements	Property Tax	\$97,435

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
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**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.

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 2020, these sales taxes generated a combined total of \$16,913,241 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.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, any potential liability would not have a material effect on the financial statements.

**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.

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 2020, 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 a custodial fund of the County.

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

The County Commissioners and Common Pleas Judge are responsible for appointing the members of the board of the Chillicothe & Ross County Public Library. The Library is a legally separate entity that determines and operates under its own budget. While the Ross County Commissioners serve as the taxing authority for the Library's 1.5 mill operating levy, they cannot impose their will on the Library. The determination to request approval of the tax levy, as well as the purpose of the tax levy, is made solely by the Library's Board of Trustees. The County does not act as fiscal agent for the Library; however, the taxes and State monies collected by the County for the benefit of the Library are distributed through a custodial fund of the County.

**C. Ross County Convention Facilities Authority**

The Commissioners appoint a majority of the board members of the Ross County Convention Facilities authority (CFA) but have no further accountability for it. The CFA is a separate and distinct legal entity that generates its revenue from a 1.25% bed tax that was enacted by the CFA in 2007. The County is not responsible for the operation of the CFA. The County acts as fiscal agent for the CFA; therefore, the activities of the CFA are reflected as a custodial 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 2020, contributed \$609,391 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 a custodial 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 2020, the County contributed \$174,057 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 a custodial 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 2020, 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

**Ross County, Ohio**  
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certificates. The County does not have an equity interest in or a financial responsibility for CORSA. The County's payment to CORSA in 2020 for insurance was \$300,502.

**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 2020, the County did not contribute any funds toward the operation of the Board.

**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.

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**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	County Correctional Facilities	Other Governmental	Total
<b>Fund Balances</b>						
<b>Nonspendable:</b>						
Prepays	\$100,168	\$0	\$0	\$0	\$0	\$100,168
Materials & Supplies Inventory	182,946	645,303	17,611	0	5,296	851,156
Advances	1,195,098	0	0	0	0	1,195,098
Unclaimed Monies	188,617	0	0	0	0	188,617
<b>Total Nonspendable</b>	<b>1,666,829</b>	<b>645,303</b>	<b>17,611</b>	<b>0</b>	<b>5,296</b>	<b>2,335,039</b>
<b>Restricted for:</b>						
General Government Services	0	0	0	0	1,531,444	1,531,444
Court System Services	0	0	0	0	1,094,132	1,094,132
Economic Development	0	0	0	0	147,184	147,184
Road and Bridge Projects	0	2,603,137	0	0	0	2,603,137
Developmental Disabilities	0	0	11,943,063	0	0	11,943,063
Public Safety	0	0	0	0	2,094,608	2,094,608
Human Services	0	0	0	0	1,464,350	1,464,350
County Ditch Projects	0	0	0	0	65,245	65,245
Capital Improvements	15,000	0	0	2,626,743	1,857,381	4,499,124
<b>Total Restricted</b>	<b>15,000</b>	<b>2,603,137</b>	<b>11,943,063</b>	<b>2,626,743</b>	<b>8,254,344</b>	<b>25,442,287</b>
<b>Committed to:</b>						
Corrections and Law Enforcement	1,533,072	0	0	0	0	1,533,072
Debt Service Payments	0	0	0	0	401,720	401,720
Capital Improvements	0	0	0	0	152,998	152,998
Rehabilitation Center	0	0	0	0	18,615	18,615
<b>Total Committed</b>	<b>1,533,072</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>573,333</b>	<b>2,106,405</b>
<b>Assigned to:</b>						
General Government Services	212,370	0	0	0	0	212,370
Court System Services	9,856	0	0	0	0	9,856
Public Safety	82,707	0	0	0	0	82,707
Health Services	73,344	0	0	0	0	73,344
Veteran's Assistance and Services	100,118	0	0	0	0	100,118
<b>Total Assigned</b>	<b>478,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>478,395</b>
<b>Unassigned (Deficit)</b>	<b>17,314,464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,960,932)</b>	<b>15,353,532</b>
<b>Total Fund Balances (Deficits)</b>	<b>\$21,007,760</b>	<b>\$3,248,440</b>	<b>\$11,960,674</b>	<b>\$2,626,743</b>	<b>\$6,872,041</b>	<b>\$45,715,658</b>

**Ross County, Ohio**  
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**NOTE 25 – SIGNIFICANT COMMITMENTS**

**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, 2020, the County's commitments for encumbrances in the governmental funds were as follows:

<b>Funds</b>	<b>Year-End Encumbrances</b>
General	\$841,463
Motor Vehicle Gas Tax	464,263
Board of Developmental Disabilities	202,286
County Correctional Facilities	7,995,146
<i>Other Nonmajor Governmental Funds:</i>	
401 Care and Custody Grant	84,626
Juvenile Court IV-E	46,156

**Contractual Commitments**

As of December 31, 2020, the County had contractual purchase commitments for the following project:

Project	Fund	Total Purchase Commitments	Total Paid as of December 31, 2020	Total Remaining on Contracts
Law Enforcement Complex	County Correctional Facilities	\$12,124,891	\$3,818,444	\$8,306,447

**NOTE 26 – ACCOUNTABILITY**

The County's fund deficits at December 31, 2020 were as follows:

<b>Funds</b>	<b>Deficit Fund Balance</b>
<i>Other Nonmajor Governmental Funds:</i>	
Road and Bridge Improvements	\$145,243
Permanent Improvement	1,797,115
Economic Development	18,574

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**

During February 2021, the County Engineer’s Office experienced a fire with the amount of assets lost being undeterminable at this time. Capital assets presented at December 31, 2020 include the amounts of these assets.

On March 4, 2021, the County issued \$1,956,000 in general obligation bonds for the purpose of refunding its 2012 Sales Tax bonds and its 2019 Equipment bonds. The refunding will result in a net present value savings of \$53,536.

On April 15, 2021, the County repaid \$30,000 against the loan balance of \$745,000 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%.

On May 6, 2021, the County paid off the balance of its \$4,300,000 in Bond Anticipation Notes to supplement the bonds issued in 2018 for the County Correctional Facility. These notes were issued as manuscript debt and carried an interest rate of 1.55%.

## **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

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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 is 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. Property Held For Sale**

Assets held for resale represent properties purchased by or donated to the Corporation. These properties are valued based upon acquisition cost plus any costs of maintenance, rehabilitation, or demolition costs. The Corporation holds the properties until they are either sold to individuals who rehabilitate them, or the structure on the properties is demolished and the property is transferred to a new owner.

**L. Grant Revenue**

Grant revenue consists of funds due from the Ohio Housing Finance Agency (OHFA) Neighborhood Initiative Program (NIP).

**M. Estimates**

The preparation of the basic financial statements in conformity with GAAP requires 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.

**N. Litigation**

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

**O. 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 2020, the Corporation contracted with West Bend Insurance for the various types of Insurance. Since being incorporated there have not been any claims.

**P. Subsequent Events**

The Corporation has not acquired any additional properties in 2021.

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**Q. Deposits**

At December 31, 2020, the entire amount of the Corporation’s bank balance of \$29,879 was covered by Federal Deposit Insurance Corporation (FDIC).

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 fair 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 fair 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 enrolled in to OPCS.

**R. Debt**

The Corporation had a line of credit available through the Ohio Housing Finance Agency (OHFA) in the amount of \$100,000, which expired in March 2020. This line of credit carried a zero percent interest rate. Changes in this line of credit during 2020 were as follows:

	Balance 12/31/2019	Additions	Repayments	Balance 12/31/2020	Amounts Due Within One Year
OHFA Line of Credit	\$2,750	\$0	\$2,750	\$0	\$0

**NOTE 29 – COVID**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The County’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that may be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.



# Required Supplementary Information

**Ross County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of Net Pension/OPEB Liability*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Seven Years*

	2020	2019	2018	2017
<i>Pension</i> (1)				
County's Proportion of the Net Pension Liability	0.118547%	0.121467%	0.120958%	0.116945%
County's Proportionate Share of the Net Pension Liability	\$23,431,656	\$33,267,425	\$18,975,984	\$26,566,166
County Covered Payroll	\$16,455,722	\$16,154,909	\$15,952,542	\$15,068,185
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	142.39%	205.93%	118.95%	176.31%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	145.28%	74.70%	84.66%	77.25%
<i>OPEB</i> (2)				
County's Proportion of the Net OPEB Liability	0.112682%	0.115291%	0.115220%	0.111828%
County's Proportionate Share of the Net OPEB Liability	\$15,564,262	\$15,031,227	\$12,512,011	\$11,294,978
County Covered Payroll	\$16,455,722	\$16,154,909	\$15,952,542	\$15,068,185
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	94.58%	93.04%	78.43%	74.96%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

(1) Information prior to 2014 is not available.

(2) Information prior to 2017 is not available.

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

2016	2015	2014
0.118925%	0.113395%	0.113395%
\$20,599,353	\$13,676,724	\$13,367,812
\$14,404,610	\$13,757,547	\$14,201,562
143.01%	99.41%	94.13%
81.08%	86.45%	86.36%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A

**Ross County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of Net Pension/OPEB Liability*  
*State Teachers Retirement System of Ohio*  
*Last Eight Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Pension</i> (1)				
County's Proportion of the Net Pension Liability	0.01168733%	0.01257319%	0.01177901%	0.01483963%
County's Proportionate Share of the Net Pension Liability	\$2,827,918	\$2,780,485	\$2,589,940	\$3,525,186
County Covered Payroll	\$1,427,729	\$1,463,379	\$1,479,364	\$1,580,643
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	198.07%	190.00%	175.07%	223.02%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%
<i>OPEB</i> (2)				
County's Proportion of the Net OPEB Liability	0.01168733%	0.01257319%	0.01177901%	0.01483963%
County's Proportionate Share of the Net OPEB Liability	\$0	\$0	\$0	\$578,988
County's Proportionate Share of the Net OPEB Asset	(\$205,405)	(\$208,242)	(\$189,277)	\$0
County Covered Payroll	\$1,427,729	\$1,463,379	\$1,479,364	\$1,580,643
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	(14.39%)	(14.23%)	(12.79%)	36.63%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	182.13%	174.74%	176.00%	47.11%

(1) Information prior to 2013 is not available.

(2) Information prior to 2017 is not available.

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

2016	2015	2014	2013
0.012769%	0.011816%	0.011816%	0.011816%
\$4,274,183	\$3,265,461	\$2,589,332	\$3,084,395
\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521
287.67%	241.94%	211.15%	296.14%
72.09%	74.71%	69.30%	69.30%
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$2,110,529	\$2,065,733	\$2,006,205	\$1,836,379
Contributions in Relation to the Contractually Required Contribution	<u>(2,110,529)</u>	<u>(2,065,733)</u>	<u>(2,006,205)</u>	<u>(1,836,379)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$15,075,207	\$14,755,236	\$14,330,036	\$14,125,986
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$302,609	\$307,788	\$330,302	\$312,341
Contributions in Relation to the Contractually Required Contribution	<u>(302,609)</u>	<u>(307,788)</u>	<u>(330,302)</u>	<u>(312,341)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,671,873	\$1,700,486	\$1,824,873	\$1,826,556
Contributions as a Percentage of Covered Payroll	18.10%	18.10%	18.10%	17.10%

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$1,605,054	\$1,525,667	\$1,436,156	\$1,627,240	\$1,561,788	\$1,542,912
<u>(1,605,054)</u>	<u>(1,525,667)</u>	<u>(1,436,156)</u>	<u>(1,627,240)</u>	<u>(1,561,788)</u>	<u>(1,542,912)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$13,375,450	\$12,713,892	\$11,967,967	\$12,517,231	\$15,617,879	\$15,429,121
12.00%	12.00%	12.00%	13.00%	10.00%	10.00%
\$272,530	\$272,206	\$288,122	\$288,021	\$248,719	\$261,779
<u>(272,530)</u>	<u>(272,206)</u>	<u>(288,122)</u>	<u>(288,021)</u>	<u>(248,719)</u>	<u>(261,779)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,692,735	\$1,690,718	\$1,789,580	\$1,684,331	\$1,763,961	\$1,856,591
16.10%	16.10%	16.10%	17.10%	14.10%	14.10%

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$0	\$0	\$0	\$141,260
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>(141,260)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$15,075,207	\$14,755,236	\$14,330,036	\$14,125,986
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	1.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$0	\$0	\$0	\$18,266
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>(18,266)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$1,671,873	\$1,700,486	\$1,824,873	\$1,826,556
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	1.00%



<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$267,510	\$254,278	\$239,359	\$125,172	\$624,715	\$617,165
<u>(267,510)</u>	<u>(254,278)</u>	<u>(239,359)</u>	<u>(125,172)</u>	<u>(624,715)</u>	<u>(617,165)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$13,375,450	\$12,713,892	\$11,967,967	\$12,517,231	\$15,617,879	\$15,429,121
2.00%	2.00%	2.00%	1.00%	4.00%	4.00%
\$33,854	\$33,814	\$35,792	\$16,843	\$70,558	\$74,264
<u>(33,854)</u>	<u>(33,814)</u>	<u>(35,792)</u>	<u>(16,843)</u>	<u>(70,558)</u>	<u>(74,264)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,692,735	\$1,690,718	\$1,789,580	\$1,684,331	\$1,763,961	\$1,856,591
2.00%	2.00%	2.00%	1.00%	4.00%	4.00%

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i><u>Pension</u></i>				
Contractually Required Contribution	\$199,882	\$204,873	\$207,111	\$221,290
Contributions in Relation to the Contractually Required Contribution	<u>(199,882)</u>	<u>(204,873)</u>	<u>(207,111)</u>	<u>(221,290)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$1,427,729	\$1,463,379	\$1,479,364	\$1,580,643
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<i><u>OPEB</u></i>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$1,427,729	\$1,463,379	\$1,479,364	\$1,580,643
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$208,011	\$188,960	\$159,421	\$135,398	\$118,665	\$95,868
<u>(208,011)</u>	<u>(188,960)</u>	<u>(159,421)</u>	<u>(135,398)</u>	<u>(118,665)</u>	<u>(95,868)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521	\$912,807	\$737,443
14.00%	14.00%	13.00%	13.00%	13.00%	13.00%
\$0	\$0	\$12,263	\$10,415	\$9,128	\$7,374
<u>0</u>	<u>0</u>	<u>(12,263)</u>	<u>(10,415)</u>	<u>(9,128)</u>	<u>(7,374)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521	\$912,807	\$737,443
0.00%	0.00%	1.00%	1.00%	1.00%	1.00%

**ROSS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended December 31, 2020*

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**NOTE 1 – OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO**

**Pension**

*Changes in benefit terms:* There were no changes in benefit terms for the period 2014-2020.

*Changes in Assumptions:*

2014-2016: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2017: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Reduction in actuarial assumed rate of return from 8.00% to 7.50%
- Decrease in wage inflation from 3.75% to 3.25%
- Change in future salary increases from a range of 4.25% - 10.02% to 3.25% - 10.75%

2018: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2019: The investment return assumption reducing it from 7.50% to 7.20%.

2020: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

**Other Postemployment Benefits**

*Changes in benefit terms:* For 2018-2020, there were no changes in benefit terms.

*Changes in assumptions:*

For 2018, the single discount rate changed from 4.23% to 3.85%.

For 2019, the single discount rate changed from 3.85% to 3.96% and investment return assumption reducing it from 6.50% to 6.0%.

For 2020, the single discount rate changed from 3.96% to 3.16%.

**NOTE 2 - STATE TEACHERS RETIREMENT SYSTEM OF OHIO**

**Pension**

*Changes in benefit terms:* For 2018-2020, there were no changes in benefit terms.

*Changes in assumptions:* For 2018-2020, there were no changes in assumptions.

**ROSS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Fiscal Year Ended December 31, 2020*

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**NOTE 2 - STATE TEACHERS RETIREMENT SYSTEM OF OHIO** (Continued)

**Other Postemployment Benefits**

*Changes in benefit terms:*

For 2018, there were no changes in benefit terms.

For fiscal year 2019, the following was the most significant change in benefit terms that affected the total OPEB liability since the prior measurement date:

- The subsidy multiplier for non-Medicare benefit recipients increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium increased effective January 1, 2049 and all remaining Medicare Part B premium reimbursements were scheduled to be discontinued beginning January 1, 2020, though the STRS Board voted in June 2019 to extend the current Medicare Part B partial reimbursement for one year.

*Changes in assumptions:*

For fiscal year 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The discount rate increased from a 4.13 percent blended discount rate to 7.45 percent.
- The health care trend assumption rate changed from 6 to 11 percent initial, 4.5 percent ultimate to:
  - Medical Medicare – 6 percent initial, 4 percent ultimate
  - Medical Pre-Medicare – 5 percent initial, 4 percent ultimate
  - Prescription Drug Medicare – 8 percent initial, 4 percent ultimate
  - Prescription Drug Pre-Medicare – -5.23 percent initial, 4 percent ultimate

For fiscal year 2020, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The health care trend assumption rate changed as follows:
  - Medical Medicare – from 6 percent to 5.87 percent initial, 4 percent ultimate
  - Medical Pre-Medicare – from 5 percent to 4.93 percent initial, 4 percent ultimate
  - Prescription Drug Medicare – from 8 percent to 7.73 percent initial, 4 percent ultimate
  - Prescription Drug Pre-Medicare – from -5.23 percent to 9.62 initial, 4 percent ultimate

For fiscal year 2021, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The health care trend assumption rate changed as follows:
  - Medical Medicare – from 5.87 percent to 5.00 percent initial, 4 percent ultimate
  - Medical Pre-Medicare – from 4.93 percent to (6.69) percent initial, 4 percent ultimate
  - Prescription Drug Medicare – from 7.73 percent to 6.50 percent initial, 4 percent ultimate
  - Prescription Drug Pre-Medicare – from 9.62 percent to 11.87 initial, 4 percent ultimate

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Combining Statements  
and Individual  
Fund Schedules

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

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**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, fine collections and funds transferred from the General Fund.

**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 administrative charges to the County's political subdivisions.

**Treasurer's Prepayment** - To account for the interest 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.

**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.

**Court General Projects** - To account for fees collected by the Common Pleas Court and Juvenile Court, in accordance with Chapter 2303 of the Ohio Revised Code, which can be used for general projects of the Courts.



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

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**911 Equipment** - To account for fees collected from the establishment and delivery of the County wide wireless 911 service in Ross County.

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

**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 and transfers from the General Fund 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.

**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.

**County Ditch** - To account for special assessments collected from landowners for the development and maintenance of ditches throughout the County.

**Coronavirus Relief** – To account for funds received from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act that were given to cover costs incurred as a result of the COVID-19 pandemic.

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

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**Board of Elections Grant** - To account for a federal Help America Vote Act (HAVA) grant received from the Secretary of State of Ohio for the purpose of increasing election security.

**FEMA Grant** – To account for a federal grant received from the Ohio Department of Public Safety to repair local roads that have been damaged by area flooding.

**Prison Diversion Grants** - To account for various state grants that are administered through the Ross County Probation department in conjunction with the Ross County Common Pleas Courts. These funds are combined for financial reporting purposes, but internally they are managed and budgeted separately for internal control and compliance purposes, and include Pretrial Diversion Program, Prosecutor’s Diversion Grant, Prison Diversion Subsidy Grant, Targeted Community Alternatives to Prison Grant (T-CAP Grant), and Justice Reinvestment and Incentive Grant (JRIG Grant).

**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.

**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.

**Child Care Grants** - To account for various federal and state grants that are administered through the Ross County Juvenile Court. These funds are combined for financial reporting purposes, but internally they are managed and budgeted separately for internal control and compliance purposes, and include Child Abuse Prevention Grant, 401 Care and Custody Grant, and Title IV-E Grant.

**Sheriff Grants** - To account for various federal and state grants that are administered through the Ross County Sheriff’s department. These funds are combined for financial reporting purposes, but internally they are managed and budgeted separately for internal control and compliance purposes, and include Local Law Enforcement Grant, U.S. Rt. 23 Task Force Grants, OCJS Grants, Marine Patrol Grant, Jail Release Grant, Jail Diversion Grant, Drug Task Force Grants, Recovery Ohio Grant, and Federal Equitable Sharing funding.

**Court Grants** - To account for various state grants that are administered through the Ross County Juvenile Court and Ross County Common Pleas Courts. These funds are combined for financial reporting purposes, but internally they are managed and budgeted separately for internal control and compliance purposes, and include Ohio Court Appointed Special Advocates Grant (Ohio CASA Grant), Drug Court Grants, Court Technology Grants, Hope Partnership Grant, Addiction Treatment Program Grants (ATP Grants), and Sequential Intercept Model Implementation Grant (SIM Implementation Grant).

**VOCA Grants** - To account for various federal and state grants that are administered through the Ross County Juvenile Court and Ross County Common Pleas Courts to provide assistance to crime victims. These funds are combined for financial reporting purposes, but internally they are managed and budgeted separately for internal control and compliance purposes, and include the Victims of Crime Act Grants (VOCA) and State Victims Assistance Act (SVAA) Grant.

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

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**Rehabilitation Center** - To account for rental fees received from the lease of agricultural land at the Roweton Ranch Complex that are used toward expenses related to the maintaining of the Roweton Ranch Complex.

**Hotel Lodging Tax** – To account for a three percent restricted hotel tax levied and collected by the County for the purpose of bringing tourism into the County. The Hotel Lodging Tax Fund is not required by law to be budgeted and appropriated; therefore, no budgetary schedule is presented for this fund.

**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.

**Nonmajor Debt Service Fund**

The debt service fund is used to account for the accumulation of financial resources that are used to pay 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.

**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:

**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.

**Board of Developmental Disabilities Improvements** - To account for funds transferred to make capital improvements for the Board of Developmental Disabilities.

**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 and make other improvements at the Ross County Shoemaker Airport.

**State Route 207/U.S. 23 Connector** - To account for federal and state funding, and proceeds from a State Infrastructure Bank (SIB) loan received from the Ohio Department of Transportation to construct a road that extends State Route 207 and connects U.S. Route 23 to State Route 159. This fund is also used to account for interfund transfers that are made to pay the debt service on the SIB loan.

**Ross County Service Center** - To account for funds used to maintain, repair and make improvements to the Ross County Service Center.

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

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**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.

**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, 2020*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents	\$6,019,645	\$401,720	\$204,783	\$280	\$6,626,428
Cash and Cash Equivalents in Segregated Accounts	446,518	0	0	0	446,518
Cash and Cash Equivalents with Escrow Agent	0	0	1,601,158	0	1,601,158
Intergovernmental Receivable	1,243,680	0	0	0	1,243,680
Property Taxes Receivable	2,121,402	0	0	0	2,121,402
Loans Receivable	745,000	0	0	0	745,000
Materials and Supplies Inventory	5,296	0	0	0	5,296
<i>Total Assets</i>	<u>\$10,581,541</u>	<u>\$401,720</u>	<u>\$1,805,941</u>	<u>\$280</u>	<u>\$12,789,482</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$74,995	\$0	\$0	\$0	\$74,995
Accrued Wages Payable	38,507	0	0	0	38,507
Contracts Payable	33,015	0	1,785	0	34,800
Intergovernmental Payable	31,284	0	0	0	31,284
Matured Compensated Absences	35,094	0	0	0	35,094
Accrued Interest Payable	18,574	0	8,358	0	26,932
Interfund Payable	202,927	0	311,000	0	513,927
Advances from Other Funds	715,000	0	1,673,000	0	2,388,000
<i>Total Liabilities</i>	<u>1,149,396</u>	<u>0</u>	<u>1,994,143</u>	<u>0</u>	<u>3,143,539</u>
<b>Deferred Inflows of Resources</b>	<u>2,773,902</u>	<u>0</u>		<u>0</u>	<u>2,773,902</u>
<b>Fund Balances</b>					
Nonspendable	5,296	0	0	0	5,296
Restricted	6,652,906	0	1,601,158	280	8,254,344
Committed	18,615	401,720	152,998	0	573,333
Unassigned (Deficit)	(18,574)	0	(1,942,358)	0	(1,960,932)
<i>Total Fund Balances</i>	<u>6,658,243</u>	<u>401,720</u>	<u>(188,202)</u>	<u>280</u>	<u>6,872,041</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$10,581,541</u>	<u>\$401,720</u>	<u>\$1,805,941</u>	<u>\$280</u>	<u>\$12,789,482</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2020*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Property Taxes	\$1,968,412	\$0	\$0	\$0	\$1,968,412
Lodging Taxes	302,142	0	0	0	302,142
Intergovernmental	7,508,649	0	1,675,124	0	9,183,773
Interest	9,363	0	0	0	9,363
Fines and Forfeitures	115,529	0	0	0	115,529
Charges for Services	1,702,308	0	0	0	1,702,308
Special Assessments	14,546	0	0	0	14,546
Other	107,987	0	0	0	107,987
<i>Total Revenues</i>	<u>11,728,936</u>	<u>0</u>	<u>1,675,124</u>	<u>0</u>	<u>13,404,060</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	1,808,357	500	0	0	1,808,857
Judicial	526,364	0	0	0	526,364
Public Safety	3,101,914	0	0	0	3,101,914
Public Works	394,363	0	0	0	394,363
Health	2,455,345	0	0	0	2,455,345
Human Services	2,862,585	0	0	0	2,862,585
Economic Development and Assistance	578,997	0	0	0	578,997
Capital Outlay	0	0	2,255,063	0	2,255,063
<i>Debt Service:</i>					
Principal Retirement	0	910,850	0	0	910,850
Interest and Fiscal Charges	23,881	346,293	96,211	0	466,385
<i>Total Expenditures</i>	<u>11,751,806</u>	<u>1,257,643</u>	<u>2,351,274</u>	<u>0</u>	<u>15,360,723</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(22,870)</u>	<u>(1,257,643)</u>	<u>(676,150)</u>	<u>0</u>	<u>(1,956,663)</u>
<b>Other Financing Sources</b>					
Transfers In	319,969	1,257,144	425,790	0	2,002,903
<i>Total Other Financing Sources</i>	<u>319,969</u>	<u>1,257,144</u>	<u>425,790</u>	<u>0</u>	<u>2,002,903</u>
<i>Net Change in Fund Balances</i>	297,099	(499)	(250,360)	0	46,240
<i>Fund Balances at Beginning of Year, As Restated</i>	<u>6,361,144</u>	<u>402,219</u>	<u>62,158</u>	<u>280</u>	<u>6,825,801</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$6,658,243</u></u>	<u><u>\$401,720</u></u>	<u><u>(\$188,202)</u></u>	<u><u>\$280</u></u>	<u><u>\$6,872,041</u></u>

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2020*

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$129,849	\$50,082	\$13,116	\$213,364	\$1,459,109
Cash and Cash Equivalents In Segregated Accounts	0	32,395	\$108,928	0	0
Intergovernmental Receivable	0	10	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	2,854	0	0	0	1,059
<i>Total Assets</i>	<u>\$132,703</u>	<u>\$82,487</u>	<u>\$122,044</u>	<u>\$213,364</u>	<u>\$1,460,168</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$791	\$0	\$0	\$170	\$0
Accrued Wages Payable	3,173	0	0	2,406	6,552
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	1,480	0	0	1,123	2,895
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	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>5,444</u>	<u>0</u>	<u>0</u>	<u>3,699</u>	<u>9,447</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	2,854	0	0	0	1,059
Restricted	124,405	82,487	122,044	209,665	1,449,662
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>127,259</u>	<u>82,487</u>	<u>122,044</u>	<u>209,665</u>	<u>1,450,721</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$132,703</u>	<u>\$82,487</u>	<u>\$122,044</u>	<u>\$213,364</u>	<u>\$1,460,168</u>



Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Sheriff Concealed Weapon	Court General Projects	911 Equipment	Mediator Fees
\$55,428	\$20,981	\$8,791	\$11,030	\$292,704	\$228,988	\$78,442	\$286,212
0	0	710	0	1,600	2,373	7,398	2,915
0	65,956	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>\$55,428</u>	<u>\$86,937</u>	<u>\$9,501</u>	<u>\$11,030</u>	<u>\$294,304</u>	<u>\$231,361</u>	<u>\$85,840</u>	<u>\$289,127</u>

\$0	\$19,226	\$8,791	\$0	\$500	\$1,434	\$3,509	\$0
0	2,450	0	0	0	0	0	1,176
0	0	0	0	0	0	0	0
0	1,143	0	0	4,652	0	0	540
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	22,819	8,791	0	5,152	1,434	3,509	1,716
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
55,428	64,118	710	11,030	289,152	229,927	82,331	287,411
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>55,428</u>	<u>64,118</u>	<u>710</u>	<u>11,030</u>	<u>289,152</u>	<u>229,927</u>	<u>82,331</u>	<u>287,411</u>
<u>\$55,428</u>	<u>\$86,937</u>	<u>\$9,501</u>	<u>\$11,030</u>	<u>\$294,304</u>	<u>\$231,361</u>	<u>\$85,840</u>	<u>\$289,127</u>

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2020*

	Probate Conduct of Business	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$13,322	\$23,904	\$115,937	\$68,629	\$90,873
Cash and Cash Equivalents In Segregated Accounts	16	0	448	0	600
Intergovernmental Receivable	0	3,902	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	408	0
<i>Total Assets</i>	<u>\$13,338</u>	<u>\$27,806</u>	<u>\$116,385</u>	<u>\$69,037</u>	<u>\$91,473</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$5,871	\$167	\$0	\$2,600
Accrued Wages Payable	0	1,182	0	5,276	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	551	0	2,220	0
Matured Compensated Absences	0	0	0	35,094	0
Accrued Interest Payable	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>7,604</u>	<u>167</u>	<u>42,590</u>	<u>2,600</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	408	0
Restricted	13,338	20,202	116,218	26,039	88,873
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>13,338</u>	<u>20,202</u>	<u>116,218</u>	<u>26,447</u>	<u>88,873</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$13,338</u>	<u>\$27,806</u>	<u>\$116,385</u>	<u>\$69,037</u>	<u>\$91,473</u>

Children Services	Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	County Ditch	Coronavirus Relief	Board of Elections Grant
\$0	\$5,240	\$0	\$0	\$167,676	\$93,230	\$0	\$35
0	5	0	0	4,013	0	0	0
59,822	0	37,705	0	0	0	0	0
1,111,984	0	1,009,418	0	0	0	0	0
0	0	0	745,000	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$1,171,806</u>	<u>\$5,245</u>	<u>\$1,047,123</u>	<u>\$745,000</u>	<u>\$171,689</u>	<u>\$93,230</u>	<u>\$0</u>	<u>\$35</u>

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	18,574	0	0	0	0
0	0	0	30,000	0	27,985	0	0
0	0	0	715,000	0	0	0	0
0	0	0	763,574	0	27,985	0	0
<u>1,143,644</u>	<u>0</u>	<u>1,022,097</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

0	0	0	0	0	0	0	0
28,162	5,245	25,026	0	171,689	65,245	0	35
0	0	0	0	0	0	0	0
0	0	0	(18,574)	0	0	0	0
<u>28,162</u>	<u>5,245</u>	<u>25,026</u>	<u>(18,574)</u>	<u>171,689</u>	<u>65,245</u>	<u>0</u>	<u>35</u>
<u>\$1,171,806</u>	<u>\$5,245</u>	<u>\$1,047,123</u>	<u>\$745,000</u>	<u>\$171,689</u>	<u>\$93,230</u>	<u>\$0</u>	<u>\$35</u>

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2020*

	FEMA Grant	Prison Diversion Grants	Small Cities Revolving Loan	Small Cities Block Grant	Child Care Grants
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$370,825	\$24,110	\$107,667	\$1,427,850
Cash and Cash Equivalents In Segregated Accounts	0	100	0	0	0
Intergovernmental Receivable	296,827	243,922	37,382	62,400	193,592
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>\$296,827</u>	<u>\$614,847</u>	<u>\$61,492</u>	<u>\$170,067</u>	<u>\$1,621,442</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$1,891	\$0	\$22,136
Accrued Wages Payable	0	9,221	0	0	0
Contracts Payable	0	10,863	20,084	0	0
Intergovernmental Payable	0	4,229	0	0	10,314
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	500	0	0	91,626
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>24,813</u>	<u>21,975</u>	<u>0</u>	<u>124,076</u>
<b>Deferred Inflows of Resources</b>	<u>40,604</u>	<u>243,922</u>	<u>0</u>	<u>62,400</u>	<u>86,914</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	0	0
Restricted	256,223	346,112	39,517	107,667	1,410,452
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>256,223</u>	<u>346,112</u>	<u>39,517</u>	<u>107,667</u>	<u>1,410,452</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$296,827</u>	<u>\$614,847</u>	<u>\$61,492</u>	<u>\$170,067</u>	<u>\$1,621,442</u>

Sheriff Grants	Court Grants	VOCA Grants	Rehabilitation Center	Hotel Lodging Tax	Jail Commissary	Total Nonmajor Special Revenue Funds
\$490,117	\$130,004	\$23,515	\$18,615	\$0	\$0	\$6,019,645
28,058	0	0	0	0	256,959	446,518
107,016	90,475	44,671	0	0	0	1,243,680
0	0	0	0	0	0	2,121,402
0	0	0	0	0	0	745,000
0	0	975	0	0	0	5,296
<u>\$625,191</u>	<u>\$220,479</u>	<u>\$69,161</u>	<u>\$18,615</u>	<u>\$0</u>	<u>\$256,959</u>	<u>\$10,581,541</u>
\$3,266	\$4,643	\$0	\$0	\$0	\$0	\$74,995
4,542	0	2,529	0	0	0	38,507
2,068	0	0	0	0	0	33,015
957	0	1,180	0	0	0	31,284
0	0	0	0	0	0	35,094
0	0	0	0	0	0	18,574
41,228	11,588	0	0	0	0	202,927
0	0	0	0	0	0	715,000
<u>52,061</u>	<u>16,231</u>	<u>3,709</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,149,396</u>
<u>72,070</u>	<u>90,475</u>	<u>11,776</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,773,902</u>
0	0	975	0	0	0	5,296
501,060	113,773	52,701	0	0	256,959	6,652,906
0	0	0	18,615	0	0	18,615
0	0	0	0	0	0	(18,574)
<u>501,060</u>	<u>113,773</u>	<u>53,676</u>	<u>18,615</u>	<u>0</u>	<u>256,959</u>	<u>6,658,243</u>
<u>\$625,191</u>	<u>\$220,479</u>	<u>\$69,161</u>	<u>\$18,615</u>	<u>\$0</u>	<u>\$256,959</u>	<u>\$10,581,541</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2020*

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Fines and Forfeitures	4,199	20,999	17,111	0	0
Charges for Services	141,791	0	0	0	857,729
Special Assessments	0	0	0	0	0
Other	12,020	0	0	38,650	4,302
<i>Total Revenues</i>	<u>158,010</u>	<u>20,999</u>	<u>17,111</u>	<u>38,650</u>	<u>862,031</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	585,202
Judicial	0	0	0	0	0
Public Safety	291,301	2,030	32,991	0	0
Public Works	0	0	0	104,205	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>291,301</u>	<u>2,030</u>	<u>32,991</u>	<u>104,205</u>	<u>585,202</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(133,291)</u>	<u>18,969</u>	<u>(15,880)</u>	<u>(65,555)</u>	<u>276,829</u>
<b>Other Financing Sources</b>					
Transfers In	150,000	0	0	112,500	0
<i>Total Other Financing Sources</i>	<u>150,000</u>	<u>0</u>	<u>0</u>	<u>112,500</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	16,709	18,969	(15,880)	46,945	276,829
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>110,550</u>	<u>63,518</u>	<u>137,924</u>	<u>162,720</u>	<u>1,173,892</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$127,259</u>	<u>\$82,487</u>	<u>\$122,044</u>	<u>\$209,665</u>	<u>\$1,450,721</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Sheriff Concealed Weapon	Court General Projects	911 Equipment	Mediator Fees
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	291,770	0	0	0	0	0	0
7,827	0	0	0	0	0	0	0
0	0	0	445	0	0	0	0
0	0	17,442	0	103,045	40,652	148,107	37,544
0	0	0	0	0	0	0	0
0	0	0	0	69	0	0	783
<u>7,827</u>	<u>291,770</u>	<u>17,442</u>	<u>445</u>	<u>103,114</u>	<u>40,652</u>	<u>148,107</u>	<u>38,327</u>
6,665	0	0	0	0	0	0	0
0	0	0	0	0	2,291	0	48,557
0	255,432	0	0	65,343	0	174,805	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	27,791	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>6,665</u>	<u>255,432</u>	<u>27,791</u>	<u>0</u>	<u>65,343</u>	<u>2,291</u>	<u>174,805</u>	<u>48,557</u>
<u>1,162</u>	<u>36,338</u>	<u>(10,349)</u>	<u>445</u>	<u>37,771</u>	<u>38,361</u>	<u>(26,698)</u>	<u>(10,230)</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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,162</u>	<u>36,338</u>	<u>(10,349)</u>	<u>445</u>	<u>37,771</u>	<u>38,361</u>	<u>(26,698)</u>	<u>(10,230)</u>
<u>54,266</u>	<u>27,780</u>	<u>11,059</u>	<u>10,585</u>	<u>251,381</u>	<u>191,566</u>	<u>109,029</u>	<u>297,641</u>
<u>\$55,428</u>	<u>\$64,118</u>	<u>\$710</u>	<u>\$11,030</u>	<u>\$289,152</u>	<u>\$229,927</u>	<u>\$82,331</u>	<u>\$287,411</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2020*

	Probate Conduct of Business	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	72,775	0	0	0
Charges for Services	460	0	6,742	130,344	6,157
Special Assessments	0	0	0	0	0
Other	0	5,804	0	3,084	0
<i>Total Revenues</i>	<u>460</u>	<u>78,579</u>	<u>6,742</u>	<u>133,428</u>	<u>6,157</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	208,514	0
Judicial	0	85,770	4,743	0	17,675
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>85,770</u>	<u>4,743</u>	<u>208,514</u>	<u>17,675</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>460</u>	<u>(7,191)</u>	<u>1,999</u>	<u>(75,086)</u>	<u>(11,518)</u>
<b>Other Financing Sources</b>					
Transfers In	0	0	0	0	40,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>
<i>Net Change in Fund Balances</i>	460	(7,191)	1,999	(75,086)	28,482
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>12,878</u>	<u>27,393</u>	<u>114,219</u>	<u>101,533</u>	<u>60,391</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$13,338</u>	<u>\$20,202</u>	<u>\$116,218</u>	<u>\$26,447</u>	<u>\$88,873</u>



Children Services	Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	County Ditch	Coronavirus Relief	Board of Elections Grant
\$1,031,045	\$0	\$937,367	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
120,377	0	76,154	0	0	0	4,141,980	100,056
0	0	0	0	0	0	1,343	193
0	0	0	0	0	0	0	0
0	205	0	0	56,296	0	0	0
0	0	0	0	0	14,546	0	0
0	0	0	18,448	0	0	0	0
<u>1,151,422</u>	<u>205</u>	<u>1,013,521</u>	<u>18,448</u>	<u>56,296</u>	<u>14,546</u>	<u>4,143,323</u>	<u>100,249</u>
0	0	0	0	0	0	556,785	149,049
0	0	0	0	57,273	0	354	0
0	0	0	0	0	0	1,128,216	0
0	0	0	0	0	19,775	2,623	0
0	0	0	0	0	0	2,455,345	0
1,153,537	0	1,015,577	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	23,881	0	0	0	0
<u>1,153,537</u>	<u>0</u>	<u>1,015,577</u>	<u>23,881</u>	<u>57,273</u>	<u>19,775</u>	<u>4,143,323</u>	<u>149,049</u>
<u>(2,115)</u>	<u>205</u>	<u>(2,056)</u>	<u>(5,433)</u>	<u>(977)</u>	<u>(5,229)</u>	<u>0</u>	<u>(48,800)</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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(2,115)</u>	<u>205</u>	<u>(2,056)</u>	<u>(5,433)</u>	<u>(977)</u>	<u>(5,229)</u>	<u>0</u>	<u>(48,800)</u>
<u>30,277</u>	<u>5,040</u>	<u>27,082</u>	<u>(13,141)</u>	<u>172,666</u>	<u>70,474</u>	<u>0</u>	<u>48,835</u>
<u>\$28,162</u>	<u>\$5,245</u>	<u>\$25,026</u>	<u>(\$18,574)</u>	<u>\$171,689</u>	<u>\$65,245</u>	<u>\$0</u>	<u>\$35</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2020*

	FEMA Grant	Prison Diversion Grants	Small Cities Revolving Loan	Small Cities Block Grant	Child Care Grants
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0
Intergovernmental	423,867	489,713	147,798	468,839	515,611
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	900	0	0	0
Special Assessments	0	0	0	0	0
Other	0	5,685	0	0	0
<i>Total Revenues</i>	<u>423,867</u>	<u>496,298</u>	<u>147,798</u>	<u>468,839</u>	<u>515,611</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	532,241	0	0	0
Public Works	267,760	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	655,443
Economic Development and Assistance	0	0	119,367	459,630	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>267,760</u>	<u>532,241</u>	<u>119,367</u>	<u>459,630</u>	<u>655,443</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>156,107</u>	<u>(35,943)</u>	<u>28,431</u>	<u>9,209</u>	<u>(139,832)</u>
<b>Other Financing Sources</b>					
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	156,107	(35,943)	28,431	9,209	(139,832)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>100,116</u>	<u>382,055</u>	<u>11,086</u>	<u>98,458</u>	<u>1,550,284</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$256,223</u>	<u>\$346,112</u>	<u>\$39,517</u>	<u>\$107,667</u>	<u>\$1,410,452</u>

Sheriff's Grants	Court Grants	VOCA Grants	Rehabilitation Center	Hotel Lodging Tax	Jail Commissary	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$1,968,412
0	0	0	0	302,142	0	302,142
379,267	193,658	159,559	0	0	0	7,508,649
0	0	0	0	0	0	9,363
0	0	0	0	0	0	115,529
0	0	0	0	0	154,894	1,702,308
0	0	0	0	0	0	14,546
5,159	90	1,683	12,210	0	0	107,987
<u>384,426</u>	<u>193,748</u>	<u>161,242</u>	<u>12,210</u>	<u>302,142</u>	<u>154,894</u>	<u>11,728,936</u>
0	0	0	0	302,142	0	1,808,357
0	138,955	170,746	0	0	0	526,364
367,968	0	0	0	0	251,587	3,101,914
0	0	0	0	0	0	394,363
0	0	0	0	0	0	2,455,345
0	0	0	10,237	0	0	2,862,585
0	0	0	0	0	0	578,997
0	0	0	0	0	0	23,881
<u>367,968</u>	<u>138,955</u>	<u>170,746</u>	<u>10,237</u>	<u>302,142</u>	<u>251,587</u>	<u>11,751,806</u>
<u>16,458</u>	<u>54,793</u>	<u>(9,504)</u>	<u>1,973</u>	<u>0</u>	<u>(96,693)</u>	<u>(22,870)</u>
<u>4,347</u>	<u>0</u>	<u>13,122</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>319,969</u>
<u>4,347</u>	<u>0</u>	<u>13,122</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>319,969</u>
20,805	54,793	3,618	1,973	0	(96,693)	297,099
480,255	58,980	50,058	16,642	0	353,652	6,361,144
<u>\$501,060</u>	<u>\$113,773</u>	<u>\$53,676</u>	<u>\$18,615</u>	<u>\$0</u>	<u>\$256,959</u>	<u>\$6,658,243</u>

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2020*

	Road and Bridge Improvements	Board of Developmental Disabilities Improvements	Permanent Improvement	Airport Construction
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents	\$0	\$85,896	\$0	\$94,651
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
<i>Total Assets</i>	<u>\$0</u>	<u>\$85,896</u>	<u>\$0</u>	<u>\$94,651</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Contracts Payable	\$0	\$0	\$0	\$1,785
Accrued Interest Payable	1,243	0	7,115	0
Interfund Payable	71,000	0	190,000	50,000
Advances from Other Funds	73,000	0	1,600,000	0
<i>Total Liabilities</i>	<u>145,243</u>	<u>0</u>	<u>1,797,115</u>	<u>51,785</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>Fund Balances</b>				
Restricted	0	0	0	0
Committed	0	85,896	0	42,866
Unassigned (Deficit)	(145,243)	0	(1,797,115)	0
<i>Total Fund Balances (Deficits)</i>	<u>(145,243)</u>	<u>85,896</u>	<u>(1,797,115)</u>	<u>42,866</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$85,896</u>	<u>\$0</u>	<u>\$94,651</u>

State Route 207/ U.S. 23 Connector	Ross County Service Center	Total Nonmajor Capital Projects Funds
\$0	\$24,236	\$204,783
<u>1,601,158</u>	<u>0</u>	<u>1,601,158</u>
<u>\$1,601,158</u>	<u>\$24,236</u>	<u>\$1,805,941</u>
\$0	\$0	\$1,785
0	0	8,358
0	0	311,000
<u>0</u>	<u>0</u>	<u>1,673,000</u>
<u>0</u>	<u>0</u>	<u>1,994,143</u>
<u>0</u>	<u>0</u>	<u>0</u>
1,601,158	0	1,601,158
0	24,236	152,998
<u>0</u>	<u>0</u>	<u>(1,942,358)</u>
<u>1,601,158</u>	<u>24,236</u>	<u>(188,202)</u>
<u>\$1,601,158</u>	<u>\$24,236</u>	<u>\$1,805,941</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2020*

	Road and Bridge Improvements	Board of Developmental Disabilities Improvements	Permanent Improvement	Airport Construction
<b>Revenues</b>				
Intergovernmental	\$1,331,354	\$0	\$0	\$343,770
<i>Total Revenues</i>	<u>1,331,354</u>	<u>0</u>	<u>0</u>	<u>343,770</u>
<b>Expenditures</b>				
Capital Outlay	1,331,354	176,198	0	342,669
<i>Debt Service:</i>				
Interest and Fiscal Charges	4,730	0	91,481	0
<i>Total Expenditures</i>	<u>1,336,084</u>	<u>176,198</u>	<u>91,481</u>	<u>342,669</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,730)</u>	<u>(176,198)</u>	<u>(91,481)</u>	<u>1,101</u>
<b>Other Financing Sources</b>				
Transfers In	74,325	60,000	272,196	19,269
<i>Total Other Financing Sources</i>	<u>74,325</u>	<u>60,000</u>	<u>272,196</u>	<u>19,269</u>
<i>Net Change in Fund Balances</i>	69,595	(116,198)	180,715	20,370
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(214,838)</u>	<u>202,094</u>	<u>(1,977,830)</u>	<u>22,496</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$145,243)</u></u>	<u><u>\$85,896</u></u>	<u><u>(\$1,797,115)</u></u>	<u><u>\$42,866</u></u>

State Route 207/ U.S. 23 Connector	Ross County Service Center	Total Nonmajor Capital Projects Funds
\$0	\$0	\$1,675,124
0	0	1,675,124
404,842	0	2,255,063
0	0	96,211
404,842	0	2,351,274
(404,842)	0	(676,150)
0	0	425,790
0	0	425,790
(404,842)	0	(250,360)
2,006,000	24,236	62,158
<u>\$1,601,158</u>	<u>\$24,236</u>	<u>(\$188,202)</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Interest	\$0	\$47,388	\$47,388
<i>Total Revenues</i>	<u>0</u>	<u>47,388</u>	<u>47,388</u>
<b>Expenditures</b>			
<i>Capital Outlay:</i>			
Contractual Services	9,333,188	9,333,188	0
Total Capital Outlay	9,333,188	9,333,188	0
<i>Total Expenditures</i>	<u>9,333,188</u>	<u>9,333,188</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(9,333,188)	(9,285,800)	47,388
<b>Other Financing Sources</b>			
Advances In	4,300,000	4,300,000	0
<i>Total Other Financing Sources</i>	<u>4,300,000</u>	<u>4,300,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(5,033,188)	(4,985,800)	47,388
Fund Balances at Beginning of Year	5,022,798	5,022,798	0
Prior Year Encumbrances Appropriated	66,430	66,430	0
Fund Balances at End of Year	<u><u>\$56,040</u></u>	<u><u>\$103,428</u></u>	<u><u>\$47,388</u></u>



**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$3,500	\$4,589	\$1,089
Charges for Services	150,000	143,001	(6,999)
Other	12,000	12,020	20
<i>Total Revenues</i>	<u>165,500</u>	<u>159,610</u>	<u>(5,890)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Personal Services	173,807	146,771	27,036
Contractual Services	8,099	7,541	558
Materials and Supplies	20,451	16,078	4,373
Other	128,700	125,741	2,959
Total Public Safety	<u>331,057</u>	<u>296,131</u>	<u>34,926</u>
<i>Total Expenditures</i>	<u>331,057</u>	<u>296,131</u>	<u>34,926</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(165,557)</u>	<u>(136,521)</u>	<u>29,036</u>
<b>Other Financing Sources</b>			
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>	(15,557)	13,479	29,036
Fund Balances at Beginning of Year	106,214	106,214	0
Prior Year Encumbrances Appropriated	4,897	4,897	0
Fund Balances at End of Year	<u><u>\$95,554</u></u>	<u><u>\$124,590</u></u>	<u><u>\$29,036</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$2,525	\$2,525
<i>Total Revenues</i>	<u>0</u>	<u>2,525</u>	<u>2,525</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	2,525	2,525
Fund Balances at Beginning of Year	<u>47,557</u>	<u>47,557</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$47,557</u></u>	<u><u>\$50,082</u></u>	<u><u>\$2,525</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Law Enforcement Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$4,611	\$4,611
<i>Total Revenues</i>	0	4,611	4,611
<b>Expenditures</b>			
	0	0	0
<i>Net Change in Fund Balance</i>	0	4,611	4,611
Fund Balances at Beginning of Year	8,505	8,505	0
Fund Balances at End of Year	\$8,505	\$13,116	\$4,611

**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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Other	\$21,320	\$38,650	\$17,330
<i>Total Revenues</i>	<u>21,320</u>	<u>38,650</u>	<u>17,330</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Works			
Personal Services	121,875	100,508	21,367
Materials and Supplies	1,600	277	1,323
Capital Outlay	500	0	500
Other	12,942	5,546	7,396
<i>Total Public Works</i>	<u>136,917</u>	<u>106,331</u>	<u>30,586</u>
<i>Total Expenditures</i>	<u>136,917</u>	<u>106,331</u>	<u>30,586</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(115,597)</u>	<u>(67,681)</u>	<u>47,916</u>
<b>Other Financing Sources</b>			
Transfers In	112,500	112,500	0
<i>Total Other Financing Sources</i>	<u>112,500</u>	<u>112,500</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,097)	44,819	47,916
Fund Balances at Beginning of Year	164,238	164,238	0
Prior Year Encumbrances Appropriated	1,777	1,777	0
Fund Balances at End of Year	<u>\$162,918</u>	<u>\$210,834</u>	<u>\$47,916</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$865,650	\$857,729	(\$7,921)
Other	0	4,302	4,302
<i>Total Revenues</i>	<u>865,650</u>	<u>862,031</u>	<u>(3,619)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	284,795	261,208	23,587
Contractual Services	485,777	324,517	161,260
Materials and Supplies	8,621	7,631	990
Capital Outlay	5,000	0	5,000
Other	1,000	562	438
Total General Government - Legislative and Executive	<u>785,193</u>	<u>593,918</u>	<u>191,275</u>
<i>Total Expenditures</i>	<u>785,193</u>	<u>593,918</u>	<u>191,275</u>
<i>Net Change in Fund Balance</i>	80,457	268,113	187,656
Fund Balances at Beginning of Year	1,172,283	1,172,283	0
Prior Year Encumbrances Appropriated	<u>8,638</u>	<u>8,638</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,261,378</u></u>	<u><u>\$1,449,034</u></u>	<u><u>\$187,656</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Interest	\$10,000	\$10,312	\$312
<i>Total Revenues</i>	<u>10,000</u>	<u>10,312</u>	<u>312</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	10,000	6,665	3,335
Other	1,000	0	1,000
Total General Government - Legislative and Executive	<u>11,000</u>	<u>6,665</u>	<u>4,335</u>
<i>Total Expenditures</i>	<u>11,000</u>	<u>6,665</u>	<u>4,335</u>
<i>Net Change in Fund Balance</i>	(1,000)	3,647	4,647
Fund Balances at Beginning of Year	<u>51,781</u>	<u>51,781</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$50,781</u></u>	<u><u>\$55,428</u></u>	<u><u>\$4,647</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$285,499	\$257,060	(\$28,439)
<i>Total Revenues</i>	<u>285,499</u>	<u>257,060</u>	<u>(28,439)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Personal Services	131,133	121,904	9,229
Contractual Services	5,424	5,424	0
Materials and Supplies	8,688	8,688	0
Capital Outlay	95,945	95,945	0
Other	18,688	17,144	1,544
Total Public Safety	<u>259,878</u>	<u>249,105</u>	<u>10,773</u>
<i>Total Expenditures</i>	<u>259,878</u>	<u>249,105</u>	<u>10,773</u>
<i>Excess of Revenues Over Expenditures</i>	25,621	7,955	(17,666)
<b>Other Financing Uses</b>			
Advances Out	0	(1,500)	(1,500)
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(1,500)</u>	<u>(1,500)</u>
<i>Net Change in Fund Balance</i>	25,621	6,455	(19,166)
Fund Balances at Beginning of Year	152	152	0
Prior Year Encumbrances Appropriated	<u>12,824</u>	<u>12,824</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$38,597</u></u>	<u><u>\$19,431</u></u>	<u><u>(\$19,166)</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$19,000	\$17,852	(\$1,148)
<i>Total Revenues</i>	<u>19,000</u>	<u>17,852</u>	<u>(1,148)</u>
<b>Expenditures</b>			
<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	(1,148)	(1,148)
Fund Balances at Beginning of Year	<u>9,939</u>	<u>9,939</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$9,939</u></u>	<u><u>\$8,791</u></u>	<u><u>(\$1,148)</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$445	\$445
<i>Total Revenues</i>	0	445	445
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	445	445
Fund Balances at Beginning of Year	10,585	10,585	0
Fund Balances at End of Year	<u>\$10,585</u>	<u>\$11,030</u>	<u>\$445</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, 2020

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$125,000	\$102,468	(\$22,532)
Other	0	69	69
<i>Total Revenues</i>	<u>125,000</u>	<u>102,537</u>	<u>(22,463)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Materials and Supplies	1,000	647	353
Other	109,234	76,190	33,044
Total Public Safety	<u>110,234</u>	<u>76,837</u>	<u>33,397</u>
<i>Total Expenditures</i>	<u>110,234</u>	<u>76,837</u>	<u>33,397</u>
<i>Net Change in Fund Balance</i>	14,766	25,700	10,934
Fund Balances at Beginning of Year	248,790	248,790	0
Prior Year Encumbrances Appropriated	<u>5,802</u>	<u>5,802</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$269,358</u></u>	<u><u>\$280,292</u></u>	<u><u>\$10,934</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
**Court General Projects Fund**  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,000	\$41,627	\$40,627
<i>Total Revenues</i>	<u>1,000</u>	<u>41,627</u>	<u>40,627</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Contractual Services	6,200	0	6,200
Other	857	857	0
Total General Government - Judicial	<u>7,057</u>	<u>857</u>	<u>6,200</u>
<i>Total Expenditures</i>	<u>7,057</u>	<u>857</u>	<u>6,200</u>
<i>Net Change in Fund Balance</i>	(6,057)	40,770	46,827
Fund Balances at Beginning of Year	<u>188,218</u>	<u>188,218</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$182,161</u></u>	<u><u>\$228,988</u></u>	<u><u>\$46,827</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$150,000	\$148,817	(\$1,183)
<i>Total Revenues</i>	<u>150,000</u>	<u>148,817</u>	<u>(1,183)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Other	184,167	171,296	12,871
Total Public Safety	<u>184,167</u>	<u>171,296</u>	<u>12,871</u>
<i>Total Expenditures</i>	<u>184,167</u>	<u>171,296</u>	<u>12,871</u>
<i>Net Change in Fund Balance</i>	(34,167)	(22,479)	11,688
Fund Balances at Beginning of Year	<u>100,921</u>	<u>100,921</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$66,754</u></u>	<u><u>\$78,442</u></u>	<u><u>\$11,688</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$8,000	\$38,408	\$30,408
Other	0	783	783
<i>Total Revenues</i>	<u>8,000</u>	<u>39,191</u>	<u>31,191</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Personal Services	49,594	48,032	1,562
Capital Outlay	300	104	196
Other	200	161	39
Total General Government - Judicial	<u>50,094</u>	<u>48,297</u>	<u>1,797</u>
<i>Total Expenditures</i>	<u>50,094</u>	<u>48,297</u>	<u>1,797</u>
<i>Net Change in Fund Balance</i>	(42,094)	(9,106)	32,988
Fund Balances at Beginning of Year	<u>295,318</u>	<u>295,318</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$253,224</u></u>	<u><u>\$286,212</u></u>	<u><u>\$32,988</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, 2020*

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	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$546	\$473	(\$73)
<i>Total Revenues</i>	546	473	(73)
<b>Expenditures</b>			
	0	0	0
<i>Net Change in Fund Balance</i>	546	473	(73)
Fund Balances at Beginning of Year	12,849	12,849	0
Fund Balances at End of Year	\$13,395	\$13,322	(\$73)

**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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$90,000	\$73,413	(\$16,587)
Other	0	5,804	5,804
<i>Total Revenues</i>	<u>90,000</u>	<u>79,217</u>	<u>(10,783)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Personal Services	41,797	41,797	0
Materials and Supplies	671	671	0
Capital Outlay	117	117	0
Other	45,776	45,776	0
<i>Total General Government - Judicial</i>	<u>88,361</u>	<u>88,361</u>	<u>0</u>
<i>Total Expenditures</i>	<u>88,361</u>	<u>88,361</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,639	(9,144)	(10,783)
Fund Balances at Beginning of Year	8,962	8,962	0
Prior Year Encumbrances Appropriated	18,144	18,144	0
Fund Balances at End of Year	<u>\$28,745</u>	<u>\$17,962</u>	<u>(\$10,783)</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$2,500	\$6,903	\$4,403
<i>Total Revenues</i>	<u>2,500</u>	<u>6,903</u>	<u>4,403</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Other	8,662	4,905	3,757
Total General Government - Judicial	<u>8,662</u>	<u>4,905</u>	<u>3,757</u>
<i>Total Expenditures</i>	<u>8,662</u>	<u>4,905</u>	<u>3,757</u>
<i>Net Change in Fund Balance</i>	(6,162)	1,998	8,160
Fund Balances at Beginning of Year	111,214	111,214	0
Prior Year Encumbrances Appropriated	<u>2,558</u>	<u>2,558</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$107,610</u></u>	<u><u>\$115,770</u></u>	<u><u>\$8,160</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$160,000	\$130,344	(\$29,656)
Other	0	3,084	3,084
<i>Total Revenues</i>	<u>160,000</u>	<u>133,428</u>	<u>(26,572)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	166,729	164,860	1,869
Contractual Services	1,000	0	1,000
Materials and Supplies	4,000	219	3,781
Capital Outlay	3,000	0	3,000
Other	35,507	34,257	1,250
Total General Government - Legislative and Executive	<u>210,236</u>	<u>199,336</u>	<u>10,900</u>
<i>Total Expenditures</i>	<u>210,236</u>	<u>199,336</u>	<u>10,900</u>
<i>Net Change in Fund Balance</i>	(50,236)	(65,908)	(15,672)
Fund Balances at Beginning of Year	99,815	99,815	0
Prior Year Encumbrances Appropriated	<u>11,257</u>	<u>11,257</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$60,836</u></u>	<u><u>\$45,164</u></u>	<u><u>(\$15,672)</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$7,000	\$5,987	(\$1,013)
<i>Total Revenues</i>	<u>7,000</u>	<u>5,987</u>	<u>(1,013)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Other	47,288	16,075	31,213
Total General Government - Judicial	<u>47,288</u>	<u>16,075</u>	<u>31,213</u>
<i>Total Expenditures</i>	<u>47,288</u>	<u>16,075</u>	<u>31,213</u>
<i>Excess of Revenues Under Expenditures</i>	(40,288)	(10,088)	30,200
<b>Other Financing Sources</b>			
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>	(288)	29,912	30,200
Fund Balances at Beginning of Year	60,562	60,562	0
Prior Year Encumbrances Appropriated	400	400	0
Fund Balances at End of Year	<u><u>\$60,674</u></u>	<u><u>\$90,874</u></u>	<u><u>\$30,200</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,019,766	\$1,033,160	\$13,394
Intergovernmental	122,500	120,377	(2,123)
<i>Total Revenues</i>	<u>1,142,266</u>	<u>1,153,537</u>	<u>11,271</u>
<b>Expenditures</b>			
<i>Current:</i>			
Human Services			
Contractual Services	1,010,992	1,010,992	0
Other	142,545	142,545	0
Total Human Services	<u>1,153,537</u>	<u>1,153,537</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,153,537</u>	<u>1,153,537</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,271)	0	11,271
<b>Other Financing Sources</b>			
Transfers In	11,271	0	(11,271)
<i>Total Other Financing Sources</i>	<u>11,271</u>	<u>0</u>	<u>(11,271)</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)  
Indigent Driver Alcohol Fund  
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$200	\$211	\$11
<i>Total Revenues</i>	200	211	11
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	200	211	11
Fund Balances at Beginning of Year	5,029	5,029	0
Fund Balances at End of Year	<u>\$5,229</u>	<u>\$5,240</u>	<u>\$11</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$948,800	\$939,423	(\$9,377)
Intergovernmental	78,800	76,154	(2,646)
<i>Total Revenues</i>	<u>1,027,600</u>	<u>1,015,577</u>	<u>(12,023)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Human Services			
Contractual Services	995,718	995,718	0
Other	19,859	19,859	0
Total Human Services	<u>1,015,577</u>	<u>1,015,577</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,015,577</u>	<u>1,015,577</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	12,023	0	(12,023)
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$12,023</u></u>	<u><u>\$0</u></u>	<u><u>(\$12,023)</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Other	\$58,448	\$58,448	\$0
<i>Total Revenues</i>	<u>58,448</u>	<u>58,448</u>	<u>0</u>
<b>Expenditures</b>			
<i>Debt Service:</i>			
Interest and Fiscal Charges	18,448	18,448	0
Total Debt Service	18,448	18,448	0
<i>Total Expenditures</i>	<u>18,448</u>	<u>18,448</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	0	58,448	58,448
Advances Out	(40,000)	(98,448)	(58,448)
<i>Total Other Financing Sources (Uses)</i>	<u>(40,000)</u>	<u>(40,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	0	0	0
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Computer System Service Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$60,000	\$57,104	(\$2,896)
<i>Total Revenues</i>	<u>60,000</u>	<u>57,104</u>	<u>(2,896)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Contractual Services	57,300	57,273	27
Total General Government - Judicial	<u>57,300</u>	<u>57,273</u>	<u>27</u>
<i>Total Expenditures</i>	<u>57,300</u>	<u>57,273</u>	<u>27</u>
<i>Net Change in Fund Balance</i>	2,700	(169)	(2,869)
Fund Balances at Beginning of Year	<u>167,845</u>	<u>167,845</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$170,545</u></u>	<u><u>\$167,676</u></u>	<u><u>(\$2,869)</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$0	\$14,546	\$14,546
<i>Total Revenues</i>	<u>0</u>	<u>14,546</u>	<u>14,546</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Works			
Other	20,215	19,775	440
Total Public Works	<u>20,215</u>	<u>19,775</u>	<u>440</u>
<i>Total Expenditures</i>	<u>20,215</u>	<u>19,775</u>	<u>440</u>
<i>Excess of Revenues Under Expenditures</i>	(20,215)	(5,229)	14,986
<b>Other Financing Sources</b>			
Advances In	0	12,154	12,154
<i>Total Other Financing Sources</i>	<u>0</u>	<u>12,154</u>	<u>12,154</u>
<i>Net Change in Fund Balance</i>	(20,215)	6,925	27,140
Fund Balances at Beginning of Year	<u>86,305</u>	<u>86,305</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$66,090</u></u>	<u><u>\$93,230</u></u>	<u><u>\$27,140</u></u>



**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Coronavirus Relief Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$4,141,980	\$4,141,980	\$0
Interest	\$1,343	\$1,343	\$0
<i>Total Revenues</i>	<u>4,143,323</u>	<u>4,143,323</u>	<u>0</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government:			
Legislative and Executive			
Contractual Services	483,432	483,432	0
Materials and Supplies	279	279	0
Other	73,074	73,074	0
Total Legislative and Executive	<u>556,785</u>	<u>556,785</u>	<u>0</u>
Judicial			
Materials and Supplies	354	354	0
Total Judicial	<u>354</u>	<u>354</u>	<u>0</u>
Public Safety			
Personal Services	1,105,115	1,105,115	0
Materials and Supplies	916	916	0
Other	22,185	22,185	0
Total Public Safety	<u>1,128,216</u>	<u>1,128,216</u>	<u>0</u>
Public Works			
Materials and Supplies	99	99	0
Other	2,524	2,524	0
Total Public Works	<u>2,623</u>	<u>2,623</u>	<u>0</u>
Health			
Contractual Services	2,434,399	2,434,399	0
Materials and Supplies	20,946	20,946	0
Total Health	<u>2,455,345</u>	<u>2,455,345</u>	<u>0</u>
<i>Total Expenditures</i>	<u>4,143,323</u>	<u>4,143,323</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)*  
*Board of Elections Grant Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$100,056	\$100,056	\$0
Interest	269	269	0
<i>Total Revenues</i>	<u>100,325</u>	<u>100,325</u>	<u>0</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government:			
Legislative and Executive			
Personal Services	18,750	18,750	0
Contractual Services	51,558	51,558	0
Materials and Supplies	32,320	32,320	0
Other	46,421	46,421	0
Total General Government - Legislative and Executive	<u>149,049</u>	<u>149,049</u>	<u>0</u>
<i>Total Expenditures</i>	<u>149,049</u>	<u>149,049</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(48,724)	(48,724)	0
Fund Balances at Beginning of Year	<u>48,759</u>	<u>48,759</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$35</u></u>	<u><u>\$35</u></u>	<u><u>\$0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*FEMA Grant Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$267,760	\$267,760	\$0
<i>Total Revenues</i>	<u>267,760</u>	<u>267,760</u>	<u>0</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Works			
Contractual Services	267,760	267,760	0
Total Public Safety	<u>267,760</u>	<u>267,760</u>	<u>0</u>
<i>Total Expenditures</i>	<u>267,760</u>	<u>267,760</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)*  
*Prison Diversion Grants Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$331,869	\$489,713	\$157,844
Charges for Services	0	1,100	1,100
Other	0	5,685	5,685
<i>Total Revenues</i>	<u>331,869</u>	<u>496,498</u>	<u>164,629</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Personal Services	373,028	362,474	10,554
Contractual Services	103,384	101,020	2,364
Materials and Supplies	10,500	6,510	3,990
Capital Outlay	7,725	5,225	2,500
Other	92,798	61,713	31,085
Total Public Safety	<u>587,435</u>	<u>536,942</u>	<u>50,493</u>
<i>Total Expenditures</i>	<u>587,435</u>	<u>536,942</u>	<u>50,493</u>
<i>Net Change in Fund Balance</i>	(255,566)	(40,444)	215,122
Fund Balances at Beginning of Year	392,423	392,423	0
Prior Year Encumbrances Appropriated	<u>7,000</u>	<u>7,000</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$143,857</u></u>	<u><u>\$358,979</u></u>	<u><u>\$215,122</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$150,000	\$110,484	(\$39,516)
<i>Total Revenues</i>	<u>150,000</u>	<u>110,484</u>	<u>(39,516)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Economic Development and Assistance			
Contractual Services	139,738	133,896	5,842
Total Economic Development and Assistance	<u>139,738</u>	<u>133,896</u>	<u>5,842</u>
<i>Total Expenditures</i>	<u>139,738</u>	<u>133,896</u>	<u>5,842</u>
<i>Net Change in Fund Balance</i>	10,262	(23,412)	(33,674)
Fund Balances at Beginning of Year	<u>47,523</u>	<u>47,523</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$57,785</u></u>	<u><u>\$24,111</u></u>	<u><u>(\$33,674)</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$794,312	\$502,705	(\$291,607)
<i>Total Revenues</i>	<u>794,312</u>	<u>502,705</u>	<u>(291,607)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Economic Development and Assistance			
Other	565,312	465,880	99,432
Total Economic Development and Assistance	<u>565,312</u>	<u>465,880</u>	<u>99,432</u>
<i>Total Expenditures</i>	<u>565,312</u>	<u>465,880</u>	<u>99,432</u>
<i>Net Change in Fund Balance</i>	229,000	36,825	(192,175)
Fund Balances at Beginning of Year	<u>70,842</u>	<u>70,842</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$299,842</u></u>	<u><u>\$107,667</u></u>	<u><u>(\$192,175)</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Child Care Grants Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$845,234	\$519,766	(\$325,468)
<i>Total Revenues</i>	<u>845,234</u>	<u>519,766</u>	<u>(325,468)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Human Services			
Contractual Services	400,390	399,019	1,371
Materials and Supplies	1,425	1,425	0
Capital Outlay	1,706	1,706	0
Other	356,147	301,966	54,181
Total Human Services	<u>759,668</u>	<u>704,116</u>	<u>55,552</u>
<i>Total Expenditures</i>	<u>759,668</u>	<u>704,116</u>	<u>55,552</u>
<i>Net Change in Fund Balance</i>	85,566	(184,350)	(269,916)
Fund Balances at Beginning of Year	1,287,142	1,287,142	0
Prior Year Encumbrances Appropriated	<u>194,276</u>	<u>194,276</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,566,984</u></u>	<u><u>\$1,297,068</u></u>	<u><u>(\$269,916)</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Sheriff's Grants Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$430,190	\$380,527	(\$49,663)
Other	100	5,341	5,241
<i>Total Revenues</i>	<u>430,290</u>	<u>385,868</u>	<u>(44,422)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Personal Services	223,801	156,438	67,363
Contractual Services	74,060	66,743	7,317
Materials and Supplies	9,079	4,335	4,744
Capital Outlay	24,574	17,455	7,119
Other	244,219	157,637	86,582
Total Public Safety	<u>575,733</u>	<u>402,608</u>	<u>173,125</u>
<i>Total Expenditures</i>	<u>575,733</u>	<u>402,608</u>	<u>173,125</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(145,443)	(16,740)	128,703
<b>Other Financing Sources</b>			
Transfers In	7,000	4,347	(2,653)
Advances In	0	41,228	41,228
<i>Total Other Financing Sources</i>	<u>7,000</u>	<u>45,575</u>	<u>38,575</u>
<i>Net Change in Fund Balance</i>	(138,443)	28,835	167,278
Fund Balances at Beginning of Year	451,314	451,314	0
Prior Year Encumbrances Appropriated	<u>5,234</u>	<u>5,234</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$318,105</u></u>	<u><u>\$485,383</u></u>	<u><u>\$167,278</u></u>



**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
**Court Grants Fund**  
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$306,959	\$203,059	(\$103,900)
Other	0	90	90
<i>Total Revenues</i>	<u>306,959</u>	<u>203,149</u>	<u>(103,810)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Contractual Services	33,127	33,127	0
Materials and Supplies	1,159	188	971
Capital Outlay	33,363	31,958	1,405
Other	172,431	93,704	78,727
Total General Government - Judicial	<u>240,080</u>	<u>158,977</u>	<u>81,103</u>
<i>Total Expenditures</i>	<u>240,080</u>	<u>158,977</u>	<u>81,103</u>
<i>Excess of Revenues Under Expenditures</i>	66,879	44,172	(22,707)
<b>Other Financing Sources (Uses)</b>			
Advances Out	0	(27,000)	(27,000)
Advances In	0	11,588	11,588
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(15,412)</u>	<u>(15,412)</u>
<i>Net Change in Fund Balance</i>	66,879	28,760	(38,119)
Fund Balances at Beginning of Year	84,411	84,411	0
Prior Year Encumbrances Appropriated	<u>5,278</u>	<u>5,278</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$156,568</u></u>	<u><u>\$118,449</u></u>	<u><u>(\$38,119)</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*VOCA Grants Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$182,703	\$149,295	(\$33,408)
Other	0	1,683	1,683
<i>Total Revenues</i>	<u>182,703</u>	<u>150,978</u>	<u>(31,725)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Personal Services	109,030	107,745	1,285
Contractual Services	1,727	866	861
Materials and Supplies	5,599	4,423	1,176
Other	63,639	57,634	6,005
Total General Government - Judicial	<u>179,995</u>	<u>170,668</u>	<u>9,327</u>
<i>Total Expenditures</i>	<u>179,995</u>	<u>170,668</u>	<u>9,327</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,708</u>	<u>(19,690)</u>	<u>(22,398)</u>
<b>Other Financing Sources</b>			
Transfers In	32,000	13,122	(18,878)
<i>Total Other Financing Sources</i>	<u>32,000</u>	<u>13,122</u>	<u>(18,878)</u>
<i>Net Change in Fund Balance</i>	34,708	(6,568)	(41,276)
Fund Balances at Beginning of Year	29,363	29,363	0
Prior Year Encumbrances Appropriated	222	222	0
Fund Balances at End of Year	<u>\$64,293</u>	<u>\$23,017</u>	<u>(\$41,276)</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Other	\$11,271	\$12,210	\$939
<i>Total Revenues</i>	<u>11,271</u>	<u>12,210</u>	<u>939</u>
<b>Expenditures</b>			
<i>Current:</i>			
Human Services			
Other	10,700	10,237	463
Total Human Services	<u>10,700</u>	<u>10,237</u>	<u>463</u>
<i>Total Expenditures</i>	<u>10,700</u>	<u>10,237</u>	<u>463</u>
<i>Excess of Revenues Over Expenditures</i>	571	1,973	1,402
<b>Other Financing Uses</b>			
Transfers Out	(11,271)	0	11,271
<i>Total Other Financing Uses</i>	<u>(11,271)</u>	<u>0</u>	<u>11,271</u>
<i>Net Change in Fund Balance</i>	(10,700)	1,973	12,673
Fund Balances at Beginning of Year	<u>16,642</u>	<u>16,642</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$5,942</u></u>	<u><u>\$18,615</u></u>	<u><u>\$12,673</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
<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	910,850	910,850	0
Interest and Fiscal Charges	346,293	346,293	0
Total Debt Service	1,257,143	1,257,143	0
<i>Total Expenditures</i>	1,257,643	1,257,643	0
<i>Excess of Revenues Under Expenditures</i>	(1,257,643)	(1,257,643)	0
<b>Other Financing Sources</b>			
Transfers In	1,257,144	1,257,144	0
<i>Total Other Financing Sources</i>	1,257,144	1,257,144	0
<i>Net Change in Fund Balance</i>	(499)	(499)	0
Fund Balances at Beginning of Year	402,219	402,219	0
Fund Balances at End of Year	\$401,720	\$401,720	\$0

**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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$1,331,354	\$1,331,354	\$0
<i>Total Revenues</i>	<u>1,331,354</u>	<u>1,331,354</u>	<u>0</u>
<b>Expenditures</b>			
<i>Capital Outlay:</i>			
Capital Outlay	1,331,354	1,331,354	0
Total Capital Outlay	<u>1,331,354</u>	<u>1,331,354</u>	<u>0</u>
<i>Debt Service:</i>			
Interest and Fiscal Charges	5,325	5,325	0
Total Debt Service	<u>5,325</u>	<u>5,325</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,336,679</u>	<u>1,336,679</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,325)</u>	<u>(5,325)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	74,325	74,325	0
Advances Out	(69,000)	(69,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,325</u>	<u>5,325</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance 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)*  
*Board of Developmental Disabilities Improvements Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenue</b>	\$0	\$0	\$0
<b>Expenditures</b>			
<i>Capital Outlay:</i>			
Capital Outlay	250,000	176,198	73,802
Total Capital Outlay	250,000	176,198	73,802
<i>Total Expenditures</i>	250,000	176,198	73,802
<i>Excess of Revenues Over(Under) Expenditures</i>	(250,000)	(176,198)	73,802
<b>Other Financing Sources</b>			
Transfers In	60,000	60,000	0
<i>Total Other Financing Sources</i>	60,000	60,000	0
<i>Net Change in Fund Balance</i>	(190,000)	(116,198)	73,802
Fund Balances at Beginning of Year	202,094	202,094	0
Fund Balances at End of Year	<u>\$12,094</u>	<u>\$85,896</u>	<u>\$73,802</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>			
<i>Debt Service:</i>			
Interest and Fiscal Charges	<u>92,196</u>	<u>92,196</u>	<u>0</u>
Total Debt Service	<u>92,196</u>	<u>92,196</u>	<u>0</u>
<i>Total Expenditures</i>	<u>92,196</u>	<u>92,196</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(92,196)</u>	<u>(92,196)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	(180,000)	(180,000)	0
Transfers In	<u>272,196</u>	<u>272,196</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>92,196</u>	<u>92,196</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$540,648	\$347,619	(\$193,029)
<i>Total Revenues</i>	<u>540,648</u>	<u>347,619</u>	<u>(193,029)</u>
<b>Expenditures</b>			
<i>Capital Outlay:</i>			
Contractual Services	344,153	344,153	0
Total Capital Outlay	<u>344,153</u>	<u>344,153</u>	<u>0</u>
<i>Total Expenditures</i>	<u>344,153</u>	<u>344,153</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>196,495</u>	<u>3,466</u>	<u>(193,029)</u>
<b>Other Financing Sources</b>			
Advances In	0	50,000	50,000
Transfers In	19,269	19,269	0
<i>Total Other Financing Sources</i>	<u>19,269</u>	<u>69,269</u>	<u>50,000</u>
<i>Net Change in Fund Balance</i>	215,764	72,735	(143,029)
Fund Balances at Beginning of Year	<u>21,916</u>	<u>21,916</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$237,680</u></u>	<u><u>\$94,651</u></u>	<u><u>(\$143,029)</u></u>



**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
State Route 207/U.S. 23 Connector Fund  
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Capital Outlay:</i>			
Capital Outlay	404,842	404,842	0
Total Capital Outlay	0	0	0
<i>Total Expenditures</i>	404,842	404,842	0
<i>Net Change in Fund Balance</i>	(404,842)	(404,842)	0
Fund Balances at Beginning of Year	2,006,000	2,006,000	0
Fund Balances at End of Year	<u>\$1,601,158</u>	<u>\$1,601,158</u>	<u>\$0</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Ross County Service Center Fund*  
*For the Year Ended December 31, 2020*

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	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
Fund Balances at Beginning of Year	24,236	24,236	0
Fund Balances at End of Year	\$24,236	\$24,236	\$0

**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, 2020*

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	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	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, 2020

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$11,411	\$11,411
Charges for Services	426,500	390,123	(36,377)
Other	85,000	286,487	201,487
<i>Total Revenues</i>	<u>511,500</u>	<u>688,021</u>	<u>176,521</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Personal Services	6,884,609	6,340,266	544,343
Contractual Services	847,577	619,332	228,245
Materials and Supplies	383,118	348,254	34,864
Capital Outlay	302,903	286,272	16,631
Other	1,341,819	1,241,849	99,970
<i>Total Public Safety</i>	<u>9,760,026</u>	<u>8,835,973</u>	<u>924,053</u>
<i>Total Expenditures</i>	<u>9,760,026</u>	<u>8,835,973</u>	<u>924,053</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(9,248,526)</u>	<u>(8,147,952)</u>	<u>1,100,574</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	9,105,740	9,105,740	0
Transfers Out	(17,000)	(4,347)	12,653
<i>Total Other Financing Sources (Uses)</i>	<u>9,088,740</u>	<u>9,101,393</u>	<u>12,653</u>
<i>Net Change in Fund Balance</i>	(159,786)	953,441	1,113,227
Fund Balances at Beginning of Year	215,129	215,129	0
Prior Year Encumbrances Appropriated	419,369	419,369	0
Fund Balances at End of Year	<u>\$474,712</u>	<u>\$1,587,939</u>	<u>\$1,113,227</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$510,000	\$516,979	\$6,979
Other	0	7,440	7,440
<i>Total Revenues</i>	<u>510,000</u>	<u>524,419</u>	<u>14,419</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	412,001	376,695	35,306
Contractual Services	1,675	1,675	0
Materials and Supplies	14,000	7,581	6,419
Capital Outlay	5,000	2,576	2,424
Other	11,247	2,716	8,531
Total Legislative and Executive	<u>443,923</u>	<u>391,243</u>	<u>52,680</u>
<i>Total Expenditures</i>	<u>443,923</u>	<u>391,243</u>	<u>52,680</u>
<i>Excess of Revenues Over Expenditures</i>	<u>66,077</u>	<u>133,176</u>	<u>67,099</u>
<b>Other Financing Uses</b>			
Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	16,077	83,176	67,099
Fund Balances at Beginning of Year	292,056	292,056	0
Prior Year Encumbrances Appropriated	<u>30</u>	<u>30</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$308,163</u></u>	<u><u>\$375,262</u></u>	<u><u>\$67,099</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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Contractual Services	15,355	15,355	0
Capital Outlay	<u>34,771</u>	<u>25,791</u>	<u>8,980</u>
Total General Government - Legislative and Executive	<u>50,126</u>	<u>41,146</u>	<u>8,980</u>
<i>Total Expenditures</i>	<u>50,126</u>	<u>41,146</u>	<u>8,980</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(50,126)</u>	<u>(41,146)</u>	<u>8,980</u>
<b>Other Financing Sources</b>			
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>	(35,126)	(26,146)	8,980
Fund Balances at Beginning of Year	45,963	45,963	0
Prior Year Encumbrances Appropriated	<u>19,771</u>	<u>19,771</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$30,608</u></u>	<u><u>\$39,588</u></u>	<u><u>\$8,980</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, 2020

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
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*

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**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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$50,000	\$47,217	(\$2,783)
Other	2,000	6,607	4,607
<i>Total Revenues</i>	<u>52,000</u>	<u>53,824</u>	<u>1,824</u>
<b>Expenses</b>			
Contractual Services	32,000	18,203	13,797
Materials and Supplies	5,000	1,575	3,425
Capital Outlay	4,500	0	4,500
Other Expenses	10,050	8,532	1,518
<i>Total Expenses</i>	<u>51,550</u>	<u>28,310</u>	<u>23,240</u>
<i>Excess of Revenues Over Expenses</i>	450	25,514	25,064
Fund Equity at Beginning of Year	<u>259,032</u>	<u>259,032</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$259,482</u></u>	<u><u>\$284,546</u></u>	<u><u>\$25,064</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenses and Changes  
in Fund Equity - Budget and Actual (Budget Basis)*  
*Ross County Group Insurance Fund*  
*For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$9,050,000	\$8,614,554	(\$435,446)
Other	50,000	1,616,702	1,566,702
<i>Total Revenues</i>	<u>9,100,000</u>	<u>10,231,256</u>	<u>1,131,256</u>
<b>Expenses</b>			
Contractual Services	9,131,431	8,566,944	564,487
Claims	100,000	0	100,000
Refunds	5,000	0	5,000
<i>Total Expenses</i>	<u>9,236,431</u>	<u>8,566,944</u>	<u>669,487</u>
<i>Net Change in Fund Equity</i>	(136,431)	1,664,312	1,800,743
Fund Equity at Beginning of Year	<u>1,668,162</u>	<u>1,668,162</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$1,531,731</u></u>	<u><u>\$3,332,474</u></u>	<u><u>\$1,800,743</u></u>

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

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**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.

**Custodial Funds**

The custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue.

The following is a description of the custodial funds:

**South Central Ohio Job & Family Services (SCOJFS)** - To account for monies received and disbursed by the County as fiscal agent for the benefit of SCOJFS, which is a legally separate entity.

**Ross County Health District** - To account for monies received and disbursed by the County as fiscal agent for the benefit of Ross County General Health District, a legally separate entity.

**Paint Valley Alcohol, Drug Addiction and Mental Health Services (ADAMH)** - To account for monies received and disbursed by the County as fiscal agent for the benefit of ADAMH, which is a legally separate entity.

**Undivided Collections** - To account for various taxes, special assessments, and federal and state undivided monies collected and distributed for the benefit of other governments.

**Coronavirus Relief** - To account for funds received from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act that were allocated to various local governments in the County to cover costs incurred as a result of the COVID-19 pandemic.

**Other Fiscal Agent** - To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities that include the Ross County Convention Facilities Authority, Ross County Soil and Water Conservation District, South Central Ohio Regional Juvenile Detention Center, Hope Partnership Project, Ross County Park District and Local Emergency Planning Commission.

**Miscellaneous Judicial, Public Safety & Human Services** - To account for various fines and fees collected and distributed through the courts for the benefit of others; to account for various sale proceeds and fees collected and distributed through the Sheriff's office for the benefit of others; and to account for various monies held by the County to be distributed for the benefit of others.

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**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, 2020*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	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	<u>\$6,043</u>	<u>\$6,043</u>	<u>\$0</u>

**Ross County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2020*

	SCOJFS	Ross County Health District	Paint Valley ADAMH	Undivided Collections
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents	\$6,163,561	\$2,058,199	\$6,395,428	\$3,284,237
Cash and Cash Equivalents with Escrow Agent	273,506	0	0	2,614
Accounts Receivable	38,436	0	4,506	0
Intergovernmental Receivable	125,074	480,453	1,632,833	3,224,660
Property Taxes Receivable	0	0	0	53,582,387
<i>Total Assets</i>	<u>\$6,600,577</u>	<u>\$2,538,652</u>	<u>\$8,032,767</u>	<u>\$60,093,898</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$1,228,758	\$271,206	\$76,645	\$0
Accrued Wages and Benefits	212,054	74,361	17,351	0
Contracts Payable	1,187,628	0	0	0
Intergovernmental Payable	1,048,513	49,207	9,565	8,274,120
Matured Compensated Absences	10,478	6,619	1,235	0
Unearned Revenue	266,158	0	0	0
<i>Total Liabilities</i>	<u>3,953,589</u>	<u>401,393</u>	<u>104,796</u>	<u>8,274,120</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,819,778</u>
<b>Net Position</b>				
Restricted for Individuals, Organizations and Other Governments	<u>2,646,988</u>	<u>2,137,259</u>	<u>7,927,971</u>	<u>0</u>
<i>Total Net Position</i>	<u><u>\$2,646,988</u></u>	<u><u>\$2,137,259</u></u>	<u><u>\$7,927,971</u></u>	<u><u>\$0</u></u>

Coronavirus Relief	Other Fiscal Agent	Misc, Judicial, Public Safety, & Human Services	Total Custodial Funds
\$32	\$1,307,746	\$113,378	\$19,322,581
0	0	1,194,306	1,470,426
0	19,480	0	62,422
0	242,476	0	5,705,496
0	0	0	53,582,387
<u>\$32</u>	<u>\$1,569,702</u>	<u>\$1,307,684</u>	<u>\$80,143,312</u>
\$0	\$231,280	\$0	\$1,807,889
0	65,918	0	369,684
0	0	0	1,187,628
0	52,793	0	9,434,198
0	0	0	18,332
0	0	0	266,158
<u>0</u>	<u>349,991</u>	<u>0</u>	<u>13,083,889</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>51,819,778</u>
<u>32</u>	<u>1,219,711</u>	<u>1,307,684</u>	<u>15,239,645</u>
<u>\$32</u>	<u>\$1,219,711</u>	<u>\$1,307,684</u>	<u>\$15,239,645</u>

**Ross County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2020*

	SCOJFS	Ross County Health District	Paint Valley ADAMH	Undivided Collections
<b>Additions</b>				
Intergovernmental	\$0	\$0	\$0	\$1,942,010
Amounts Received as Fiscal Agent	27,711,726	5,295,837	11,857,452	0
Licenses and Permits and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	0	0
Property Tax Collections for Other Governments	0	0	0	48,380,784
Excise Tax Collections for Other Governments	0	0	0	2,220,240
Special Assessments Collections for Other Governments	0	0	0	370,412
Sheriff Sale Collections for Other Governments	0	0	0	0
Lodging Tax Collections for Other Governments	0	0	0	135,227
Amounts Received for Others	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Additions</i>	<u>27,711,726</u>	<u>5,295,837</u>	<u>11,857,452</u>	<u>53,048,673</u>
<b>Deductions</b>				
Distributions as Fiscal Agent	29,429,628	4,687,974	8,492,141	0
Distributions of Federal and State Funds to Other Governments	0	0	0	1,851,635
Distributions to the State of Ohio	0	0	0	5,692
Licenses and Permits and Fees Distributions to Other Governments	0	0	0	198
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	48,299,966
Excise Tax Distributions to Other Governments	0	0	0	2,220,240
Special Assessment Distributions to Other Governments	0	0	0	370,214
Sheriff Sale Distributions to Other Governments	0	0	0	0
Lodging Tax Distributions to Other Governments	0	0	0	128,379
Distributions to Individuals	0	0	0	0
Miscellaneous	0	0	0	172,349
<i>Total Deductions</i>	<u>29,429,628</u>	<u>4,687,974</u>	<u>8,492,141</u>	<u>53,048,673</u>
<i>Change in Net Position</i>	(1,717,902)	607,863	3,365,311	0
<i>Net Position at Beginning of Year</i>	<u>4,364,890</u>	<u>1,529,396</u>	<u>4,562,660</u>	<u>0</u>
<i>Net Position at End of Year</i>	<u><u>\$2,646,988</u></u>	<u><u>\$2,137,259</u></u>	<u><u>\$7,927,971</u></u>	<u><u>\$0</u></u>



Coronavirus Relief	Other Fiscal Agent	Misc, Judicial, Public Safety, & Human Services	Total Custodial Funds
\$4,542,214	\$0	\$5,692	\$6,489,916
0	4,572,444	0	49,437,459
0	0	328,992	328,992
0	0	16,412,411	16,412,411
0	0	41,165	48,421,949
0	0	0	2,220,240
0	0	0	370,412
0	0	1,473,621	1,473,621
0	0	0	135,227
0	0	297,681	297,681
678	0	3,322	4,000
<u>4,542,892</u>	<u>4,572,444</u>	<u>18,562,884</u>	<u>125,591,908</u>
0	4,346,565	0	46,956,308
4,542,860	0	2,133	6,396,628
0	0	316,943	322,635
0	0	5,299	5,497
0	0	16,400,439	16,400,439
0	0	85,113	48,385,079
0	0	0	2,220,240
0	0	0	370,214
0	0	1,493,649	1,493,649
0	0	0	128,379
0	0	295,706	295,706
0	0	0	172,349
<u>4,542,860</u>	<u>4,346,565</u>	<u>18,599,282</u>	<u>123,147,123</u>
32	225,879	(36,398)	2,444,785
<u>0</u>	<u>993,832</u>	<u>1,344,082</u>	<u>12,794,860</u>
<u>\$32</u>	<u>\$1,219,711</u>	<u>\$1,307,684</u>	<u>\$15,239,645</u>

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# *STATISTICAL SECTION*



Adena State Memorial

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

Back of Statistical Section Divider

# Ross County, Ohio

## Statistical Section

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

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

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

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

**Table 1**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$27,758,697	\$27,036,000	\$27,416,476	\$30,788,619
Restricted for:				
Capital Projects	115,821	636,447	841,437	290,468
Debt Service	142,282	164,186	260,060	269,243
Other Purposes	12,248,297	11,726,397	13,275,165	13,654,296
Unrestricted (Deficit)	<u>7,650,779</u>	<u>9,600,853</u>	<u>10,855,815</u>	<u>(5,091,395)</u>
Total Governmental Activities Net Position	<u>\$47,915,876</u>	<u>\$49,163,883</u>	<u>\$52,648,953</u>	<u>\$39,911,231</u>
<b>Business-Type Activities:</b>				
Net Investment in Capital Assets	\$86,415	\$81,415	\$76,415	\$71,415
Unrestricted	<u>100,095</u>	<u>126,136</u>	<u>150,387</u>	<u>170,159</u>
Total Business-type Activities Net Position	<u>\$186,510</u>	<u>\$207,551</u>	<u>\$226,802</u>	<u>\$241,574</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$27,845,112	\$27,117,415	\$27,492,891	\$30,860,034
Restricted	12,506,400	12,527,030	14,376,662	14,214,007
Unrestricted (Deficit)	<u>7,750,874</u>	<u>9,726,989</u>	<u>11,006,202</u>	<u>(4,921,236)</u>
Total Primary Government Net Position	<u>\$48,102,386</u>	<u>\$49,371,434</u>	<u>\$52,875,755</u>	<u>\$40,152,805</u>

\* Restated in Fiscal Year 2018

\*\* Restated in Fiscal Year 2020

2015	2016	2017 *	2018	2019**	2020
\$28,904,098	\$27,708,660	\$37,838,306	\$41,412,404	\$45,743,247	\$45,495,294
117,689	451,276	1,397,665	206,432	364,973	1,154,347
275,510	277,438	280,122	370,682	373,670	369,421
15,278,103	15,959,219	17,022,003	18,085,561	23,564,124	27,854,064
(2,843,098)	(1,631,945)	(13,103,014)	(17,555,989)	(24,496,997)	(23,627,815)
<u>\$41,732,302</u>	<u>\$42,764,648</u>	<u>\$43,435,082</u>	<u>\$42,519,090</u>	<u>\$45,549,017</u>	<u>\$51,245,311</u>
\$66,415	\$61,415	\$56,415	\$51,415	\$46,415	\$41,415
190,439	209,383	229,642	252,108	269,426	289,716
<u>\$256,854</u>	<u>\$270,798</u>	<u>\$286,057</u>	<u>\$303,523</u>	<u>\$315,841</u>	<u>\$331,131</u>
\$28,970,513	\$27,770,075	\$37,894,721	\$41,463,819	\$45,789,662	\$45,536,709
15,671,302	16,687,933	18,699,790	18,662,675	24,302,767	29,377,832
(2,652,659)	(1,422,562)	(12,873,372)	(17,303,881)	(24,227,571)	(23,338,099)
<u>\$41,989,156</u>	<u>\$43,035,446</u>	<u>\$43,721,139</u>	<u>\$42,822,613</u>	<u>\$45,864,858</u>	<u>\$51,576,442</u>

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

**Table 2**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,611,573	\$7,344,451	\$8,296,508	\$6,702,838	\$7,667,879	\$8,003,577	\$8,677,679	\$8,388,238	\$9,153,850	\$9,778,058
Judicial	3,925,370	3,854,386	3,900,241	4,295,139	4,752,770	4,541,345	5,330,589	5,080,858	5,264,707	4,139,700
Public Safety	10,328,105	10,133,655	10,645,397	10,981,732	11,560,414	12,613,438	14,949,422	14,698,384	16,513,095	14,656,548
Public Works	8,647,091	7,494,569	7,470,384	7,260,081	9,456,147	7,318,065	7,425,530	8,014,296	7,667,294	9,517,440
Health	697,433	665,536	668,488	697,484	780,912	749,133	821,410	656,154	662,994	3,125,274
Human Services	21,379,105	21,951,312	13,555,829	15,946,672	14,294,781	16,632,240	15,699,476	17,092,051	18,327,949	16,275,900
Conservation and Recreation	0	0	0	5,139	4,184	2,498	1,767	1,624	0	0
Economic Development and Assistance	1,182,144	986,275	1,197,298	1,305,296	1,187,981	1,183,646	1,661,961	1,001,422	1,341,822	1,048,341
Other	0	0	0	0	0	0	0	0	0	0
Issuance Costs	0	95,612	0	0	0	0	0	158,175	0	0
Interest and Fiscal Changes	485,486	462,787	393,164	460,798	444,501	411,755	370,712	597,015	499,374	520,633
<b>Total Governmental Activities Expenses</b>	<b>53,256,307</b>	<b>53,368,583</b>	<b>46,127,309</b>	<b>47,653,239</b>	<b>50,149,569</b>	<b>51,455,697</b>	<b>54,938,546</b>	<b>55,688,217</b>	<b>59,431,085</b>	<b>59,061,894</b>
Business-type Activities:										
County Wide Sewer	33,525	33,686	38,068	42,281	38,528	34,043	79,800	38,898	33,284	37,149
<b>Total Business-type Activities Expenses</b>	<b>33,525</b>	<b>33,686</b>	<b>38,068</b>	<b>42,281</b>	<b>38,528</b>	<b>34,043</b>	<b>79,800</b>	<b>38,898</b>	<b>33,284</b>	<b>37,149</b>
<b>Total Primary Government Expenses</b>	<b>53,289,832</b>	<b>53,402,269</b>	<b>46,165,377</b>	<b>47,697,520</b>	<b>50,188,097</b>	<b>51,489,740</b>	<b>55,018,346</b>	<b>55,727,115</b>	<b>59,464,369</b>	<b>59,099,043</b>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	3,477,977	3,555,761	3,360,874	3,412,083	3,480,732	3,492,975	3,540,087	3,491,354	4,527,462	4,211,955
Judicial	701,644	689,247	773,390	694,636	510,723	815,742	615,438	587,137	536,567	546,112
Public Safety	1,295,517	1,259,429	1,282,591	1,201,051	1,211,939	1,362,677	1,318,552	1,126,528	1,072,902	1,143,967
Public Works	1,188,538	522,657	521,697	548,798	363,503	349,329	587,572	1,013,527	581,460	867,303
Human Services	699,609	638,112	21,228	21,942	17,994	18,217	18,415	20,667	18,755	17,442
Operating Grants and Contributions	21,019,614	19,720,894	13,795,783	13,877,812	14,404,585	14,569,023	14,634,201	13,379,414	15,404,419	19,238,514
Capital Grants and Contributions	481,775	2,202,631	2,353,679	1,142,883	1,713,339	949,647	888,296	1,536,526	4,233,969	1,643,310
<b>Total Governmental Activities Program Revenues</b>	<b>28,864,674</b>	<b>28,588,731</b>	<b>22,109,242</b>	<b>20,899,205</b>	<b>21,702,815</b>	<b>21,557,610</b>	<b>21,602,561</b>	<b>21,155,153</b>	<b>26,375,534</b>	<b>27,668,603</b>
Business-type Activities:										
Charges for Services	48,941	50,493	53,717	55,005	48,196	44,905	54,289	55,022	42,377	45,442
County Wide Sewer	0	0	0	0	0	0	37,800	0	0	0
Operating Grants and Contributions	48,941	50,493	53,717	55,005	48,196	44,905	92,089	55,022	42,377	45,442
<b>Total Business-type Activities Program Revenues</b>	<b>28,913,615</b>	<b>28,639,224</b>	<b>22,162,959</b>	<b>20,954,210</b>	<b>21,751,011</b>	<b>21,602,515</b>	<b>21,694,650</b>	<b>21,210,175</b>	<b>26,417,911</b>	<b>27,114,045</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(24,391,633)	(24,779,852)	(24,018,067)	(26,756,034)	(28,446,754)	(29,898,087)	(33,335,985)	(34,533,064)	(33,055,551)	(31,393,291)
Business-type Activities	15,416	16,807	15,649	12,724	9,668	10,862	12,289	16,124	9,093	8,293
<b>Total Primary Government Net (Expense)/Revenue</b>	<b>(\$24,376,217)</b>	<b>(\$24,763,045)</b>	<b>(\$24,002,418)</b>	<b>(\$26,743,310)</b>	<b>(\$28,437,086)</b>	<b>(\$29,887,225)</b>	<b>(\$33,323,696)</b>	<b>(\$34,516,940)</b>	<b>(\$33,046,458)</b>	<b>(\$31,384,998)</b>

(continued)



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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property Taxes Levied for:										
Children Services	\$885,756	\$864,326	\$882,351	\$895,038	\$893,660	\$905,624	\$936,644	\$975,489	\$1,015,249	\$1,036,185
Board of Developmental Disabilities	5,704,046	5,575,921	5,688,817	5,766,514	5,751,545	5,980,201	7,737,756	8,011,230	8,280,907	8,436,094
Senior Citizens	465,688	456,343	465,676	472,093	506,778	833,609	860,403	892,104	923,783	941,794
General Operating	3,184,356	3,107,589	3,183,038	3,311,887	3,301,170	3,374,973	3,610,045	3,732,109	3,892,502	4,145,963
Sales Tax for:										
General Operating	12,433,761	13,388,887	13,871,907	14,597,719	15,718,979	16,116,833	15,533,189	15,071,081	15,947,080	16,875,731
Grants and Entitlements not Restricted to Specific Programs	2,641,377	1,380,032	2,170,280	2,495,948	2,107,043	2,089,895	4,642,728	2,957,082	2,414,998	2,644,234
Lodging taxes	0	0	0	0	0	0	0	0	385,681	302,142
Investment Earnings	176,371	180,512	94,667	235,262	390,762	388,266	479,205	600,092	1,448,021	1,429,928
Miscellaneous	965,929	1,074,249	1,146,401	1,052,976	1,597,888	1,241,032	1,378,573	1,377,885	1,397,168	1,277,514
<b>Total Governmental Activities</b>	<b>26,457,284</b>	<b>26,027,859</b>	<b>27,503,137</b>	<b>28,827,437</b>	<b>30,267,825</b>	<b>30,930,433</b>	<b>35,178,343</b>	<b>33,617,072</b>	<b>35,705,389</b>	<b>37,089,585</b>
Business-type Activities:										
Miscellaneous	4,476	4,234	3,602	2,048	5,612	3,082	2,970	1,342	3,225	6,997
<b>Total Business-type Activities</b>	<b>4,476</b>	<b>4,234</b>	<b>3,602</b>	<b>2,048</b>	<b>5,612</b>	<b>3,082</b>	<b>2,970</b>	<b>1,342</b>	<b>3,225</b>	<b>6,997</b>
<b>Total Primary Government General Revenues and Other Changes in Net Position</b>	<b>26,461,760</b>	<b>26,032,093</b>	<b>27,506,739</b>	<b>28,829,485</b>	<b>30,273,437</b>	<b>30,933,515</b>	<b>35,181,313</b>	<b>33,618,414</b>	<b>35,708,614</b>	<b>37,096,582</b>
<b>Change in Net Position</b>										
Governmental Activities	2,065,651	1,248,007	3,485,070	2,071,403	1,821,071	1,032,346	1,842,558	(915,992)	2,649,838	5,696,294
Business-type Activities	19,892	21,041	19,251	14,772	15,280	13,944	15,259	17,466	12,318	15,290
<b>Total Primary Government Change in Net Position</b>	<b>\$2,085,543</b>	<b>\$1,269,048</b>	<b>\$3,504,321</b>	<b>\$2,086,175</b>	<b>\$1,836,351</b>	<b>\$1,046,290</b>	<b>\$1,857,817</b>	<b>(\$898,526)</b>	<b>\$2,662,156</b>	<b>\$5,711,584</b>

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

**Table 3**

	2011	2012	2013	2014	2015
<b>General Fund</b>					
Nonspendable	\$1,263,648	\$1,364,179	\$1,495,428	\$2,617,880	\$2,564,926
Restricted	0	0	0	15,000	15,000
Committed	280,120	622,288	718,038	781,812	1,009,191
Assigned	639,898	503,566	509,493	469,932	594,792
Unassigned	4,532,169	5,337,549	6,518,509	6,028,279	7,821,593
<i>Total General Fund</i>	<u>6,715,835</u>	<u>7,827,582</u>	<u>9,241,468</u>	<u>9,912,903</u>	<u>12,005,502</u>
<b>All Other Governmental Funds</b>					
Nonspendable	1,379,345	421,914	430,611	655,202	1,670,838
Restricted	8,990,716	9,008,661	10,132,289	9,475,441	10,287,295
Committed	282,071	686,101	1,113,585	527,202	445,522
Unassigned (Deficit)	(1,973,915)	(1,867,714)	(1,969,987)	(3,832,937)	(3,308,161)
<i>Total All Other Governmental Funds</i>	<u>8,678,217</u>	<u>8,248,962</u>	<u>9,706,498</u>	<u>6,824,908</u>	<u>9,095,494</u>
<i>Total Governmental Funds</i>	<u>\$15,394,052</u>	<u>\$16,076,544</u>	<u>\$18,947,966</u>	<u>\$16,737,811</u>	<u>\$21,100,996</u>

\*Restated in Fiscal Year 2020

2016	2017	2018	2019*	2020
\$2,589,395	\$2,234,145	\$1,969,376	\$1,717,622	\$1,666,829
15,000	15,000	15,000	15,000	15,000
1,216,984	519,977	17,367	236,610	1,533,072
493,356	592,103	323,433	531,748	478,395
10,053,310	12,620,141	12,303,292	14,425,573	17,314,464
14,368,045	15,981,366	14,628,468	16,926,553	21,007,760
692,255	727,405	669,611	661,920	668,210
10,704,969	12,458,122	19,259,027	23,265,325	25,427,287
766,854	1,706,580	637,408	2,673,687	573,333
(3,051,061)	(2,725,025)	(2,454,947)	(2,205,809)	(1,960,932)
9,113,017	12,167,082	18,111,099	24,395,123	24,707,898
\$23,481,062	\$28,148,448	\$32,739,567	\$41,321,676	\$45,715,658

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

**Table 4**

	2011	2012	2013	2014	2015
<b>Revenues</b>					
Property Taxes	\$10,195,301	\$10,106,372	\$10,226,146	\$10,377,434	\$10,428,935
Sales Tax	12,341,993	13,392,672	13,867,996	14,482,232	15,594,641
Lodging Tax	0	0	0	0	0
Special Assessments	14,574	13,988	12,842	13,540	15,171
Charges for Services	6,199,676	5,632,494	4,828,832	4,660,631	4,553,606
Licenses and Permits	242,263	182,508	249,391	222,906	286,573
Fines and Forfeitures	291,241	210,184	239,805	323,771	274,294
Intergovernmental	24,558,057	23,396,364	18,244,945	16,597,046	17,540,608
Interest	176,371	180,512	94,667	232,669	395,321
Rent	615,531	626,032	628,910	657,662	455,247
Contributions and Donations	0	0	0	0	1,025,130
Increase/Decrease in Fair Value	0	0	0	0	33,707
Other	1,000,929	1,109,249	1,186,401	1,079,017	1,671,295
<i>Total Revenues</i>	<u>55,635,936</u>	<u>54,850,375</u>	<u>49,579,935</u>	<u>48,646,908</u>	<u>52,274,528</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	6,294,816	6,886,048	6,928,866	6,960,811	7,074,604
Judicial	4,048,423	3,878,653	4,016,221	4,295,089	4,703,876
Public Safety	10,484,799	10,201,240	10,413,612	10,578,453	11,183,211
Public Works	6,358,502	5,913,033	5,249,193	5,159,551	5,791,035
Health	697,433	665,536	668,488	947,484	750,748
Human Services	21,737,778	20,737,340	13,180,375	14,178,134	13,727,080
Economic Development	681,432	985,874	1,196,977	1,304,755	1,187,981
Intergovernmental	25,446	1,535,080	210,793	212,969	216,403
Capital Outlay	1,415,833	2,164,076	3,642,907	6,916,299	2,056,489
Debt Service:					
Principal Retirement	786,115	817,381	875,545	920,770	791,561
Interest and Fiscal Charges	482,629	470,148	396,733	462,453	443,247
Issuance Costs	0	95,612	0	0	0
<i>Total Expenditures</i>	<u>53,013,206</u>	<u>54,350,021</u>	<u>46,779,710</u>	<u>51,936,768</u>	<u>47,926,235</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>2,622,730</u>	<u>500,354</u>	<u>2,800,225</u>	<u>(3,289,860)</u>	<u>4,348,293</u>
<b>Other Financing Sources (Uses)</b>					
Premium from Debt Issued	0	185,702	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	23,221	0
Inception of Capital Lease	74,731	84,353	71,197	91,484	14,892
Proceeds of Loans	0	0	0	0	0
Issuance of Bonds	0	4,435,000	0	0	0
Premium on Bonds Issued	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	(4,522,917)	0	0	0
Transfers In	2,143,364	2,123,694	2,501,315	3,879,826	2,266,117
Transfers Out	(2,143,364)	(2,123,694)	(2,501,315)	(3,879,826)	(2,266,117)
<i>Total Other Financing Sources (Uses)</i>	<u>74,731</u>	<u>182,138</u>	<u>71,197</u>	<u>114,705</u>	<u>14,892</u>
<i>Net Change in Fund Balances</i>	<u>\$2,697,461</u>	<u>\$682,492</u>	<u>\$2,871,422</u>	<u>(\$3,175,155)</u>	<u>\$4,363,185</u>
Debt Service as a Percentage of Noncapital Expenditures	2.55%	2.58%	3.01%	3.18%	2.77%

2016	2017	2018	2019	2020
\$10,981,393	\$13,109,871	\$13,606,666	\$14,140,266	\$14,491,383
16,074,286	15,684,391	15,033,450	15,764,533	16,913,241
0	0	0	0	302,142
14,107	15,369	15,241	15,238	14,546
4,786,099	4,768,109	5,104,237	5,278,141	5,657,582
296,745	328,953	330,814	509,214	290,729
241,407	245,531	233,366	250,117	230,595
16,735,419	20,263,915	18,280,121	22,204,996	23,687,899
380,748	463,102	766,619	1,140,789	931,626
690,862	721,416	555,329	684,414	593,050
0	0	0	0	0
0	0	(166,527)	307,232	498,302
1,270,501	1,378,573	1,408,781	1,453,776	1,336,093
51,471,567	56,979,230	55,168,097	61,748,716	64,947,188
7,293,434	8,008,270	8,655,378	8,194,039	9,295,211
4,320,064	4,931,526	4,601,809	4,454,839	4,062,033
11,656,499	12,964,077	13,291,049	13,482,181	13,976,531
4,833,998	5,766,508	6,116,829	6,305,151	7,023,997
749,132	821,410	733,491	740,330	3,125,275
16,138,534	15,241,033	16,391,257	15,618,890	15,687,785
1,183,646	1,661,961	1,001,422	1,341,822	1,048,341
270,000	169,537	241,162	185,858	174,057
1,512,657	1,613,879	4,051,034	4,355,759	4,713,272
800,738	820,890	1,194,834	856,484	971,379
407,617	367,847	579,748	496,836	520,760
0	0	158,175	0	0
49,166,319	52,366,938	57,016,188	56,032,189	60,598,641
2,305,248	4,612,292	(1,848,091)	5,716,527	4,348,547
0	0	0	0	0
21,946	0	0	0	0
62,477	64,047	48,685	48,529	45,435
0	0	0	2,006,000	0
0	0	8,760,000	430,964	0
0	0	218,790	0	0
0	0	(2,588,265)	0	0
2,636,816	3,439,789	2,352,184	1,977,358	2,002,903
(2,646,421)	(3,448,742)	(2,352,184)	(1,977,358)	(2,002,903)
74,818	55,094	6,439,210	2,485,493	45,435
\$2,380,066	\$4,667,386	\$4,591,119	\$8,202,020	\$4,393,982
2.63%	2.46%	3.60%	2.84%	2.74%

**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
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	1,018,631,950	194,704,220	3,466,674,771	89,482,140	101,684,250
2018	1,026,697,270	197,769,920	3,498,477,686	122,951,800	139,717,955
2019	1,039,023,330	199,603,130	3,538,932,743	160,227,360	182,076,545
2020	1,127,076,720	196,491,220	3,781,622,686	167,072,130	189,854,693

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

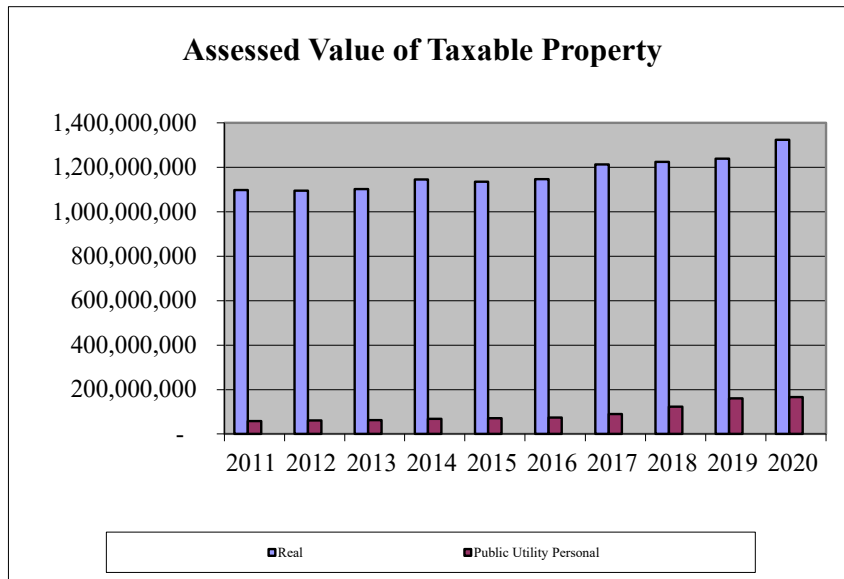
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value 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

Assessed Value	Total		Total Direct Rate (1)
	Estimated Actual Value	Ratio	
\$1,156,239,710	\$3,203,924,846	36.09%	11.04
1,156,700,400	3,198,902,252	36.16%	11.48
1,164,384,800	3,219,691,491	36.16%	11.95
1,214,861,680	3,352,814,239	36.23%	11.70
1,207,901,000	3,327,752,405	36.30%	11.67
1,220,783,200	3,360,483,025	36.33%	11.90
1,302,818,310	3,568,359,021	36.51%	11.84
1,347,418,990	3,638,195,641	37.04%	12.86
1,398,853,820	3,721,009,289	37.59%	12.84
1,490,640,070	3,971,477,379	37.53%	12.86



**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
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
2018	24,998,800	15,739,770	40,738,570	2,933,420,771	213,766,057	3,147,186,828
2019	19,658,860	3,595,830	23,254,690	2,968,638,090	566,819,090	3,535,457,180
2020	34,270,260	5,325,570	39,595,830	3,220,219,200	557,637,910	3,777,857,110

(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, 2020*

**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 2020.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Chillicothe City Schools	\$979.31	\$1,358.01
Board of MR/DD	177.05	236.02
Children Services	21.22	34.39
ADAMH Board	25.96	34.79
Health Board	28.32	35.00
County General Fund	94.94	108.50
Senior Citizens	19.45	27.58
Park District	14.22	17.50
City of Chillicothe	98.00	112.00
Pickaway-Ross JVS	69.00	111.24
Scioto Township	16.81	20.59
Chillicothe - Ross Library	40.34	51.72
<b>Total</b>	<u><u>\$1,584.62</u></u>	<u><u>\$2,147.34</u></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**

	2011	2012	2013	2014	2015
<b>Unvoted Millage</b>					
Operating	3.10	3.10	3.10	3.10	3.10
<b>Voted Millage - by levy</b>					
2002/2010 MRDD - (1)					
Residential/Agricultural Real	3.734681	3.735103	3.739572	3.583757	3.582662
Commercial/Industrial and Public Utility Real	3.80	3.80	3.726599	3.796553	3.80
Public Utility Personal	3.80	3.80	3.80	3.80	3.80
2004/2016 MRDD - (2)					
Residential/Agricultural Real	1.73151	1.731706	1.733778	1.661538	1.66103
Commercial/Industrial and Public Utility Real	1.968086	2.068466	2.028513	2.066593	2.094577
Public Utility Personal	2.10	2.10	2.10	2.10	2.10
2007 Senior Citizens - 5 years (3)					
Residential/Agricultural Real	0.441289	0.441338	0.441866	0.423455	0.423326
Commercial/Industrial and Public Utility Real	0.484295	0.50	0.490342	0.499546	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	0.822672	0.822765	0.82375	0.789427	0.789186
Commercial/Industrial and Public Utility Real	0.937184	0.984984	0.965959	0.984092	0.997418
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1992/2011/2017 Health District - 5 years (6)					
Residential/Agricultural Real	0.525798	1.00	1.00	0.958333	0.958040
Commercial/Industrial and Public Utility Real	0.776338	1.00	0.980684	0.999093	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	0.455654	0.445541	1.00	0.989815	0.945558
Commercial/Industrial and Public Utility Real	0.595133	0.622538	0.954256	0.960697	0.973558
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
2019 Park District (8)					
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
<b>Total voted millage by type of property</b>					
Residential/Agricultural Real	7.255950	7.730912	7.738966	7.416510	7.414244
Commercial/Industrial and Public Utility Real	7.965903	8.353450	8.192097	8.345877	8.391995
Public Utility Personal	8.40	8.40	8.40	8.40	8.40
<b>Total millage by type of property</b>					
Residential/Agricultural Real	10.35595	10.830912	10.838966	10.51651	10.514244
Commercial/Industrial and Public Utility Real	11.065903	11.45345	11.292097	11.445877	11.491995
Public Utility Personal	11.50	11.50	11.50	11.50	11.50
<b>Total direct rate (9)</b>	11.04	11.48	11.95	11.70	11.67

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 May 2, 2017, voters approved an additional 1.00 mill Health District levy.
- (7) On March 6, 2012, voters approved to replace the 1.00 mill ADAMH levy.
- (8) On November 5, 2019, voters approved an additional 0.50 mill Park District levy.
- (9) Total direct rate is the weighted average of all individual direct rates.

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

2016	2017	2018	2019	2020
3.10	3.10	3.10	3.10	3.10
3.581549	3.402018	3.400703	3.387092	3.146115
3.714621	3.632936	3.672441	3.663906	3.743414
3.80	3.80	3.80	3.80	3.80
1.660516	2.849619	2.848518	2.837118	2.635269
2.047518	2.934027	2.965932	2.959038	3.000000
2.10	3.00	3.00	3.00	3.00
0.423194	0.401981	0.401826	0.400217	0.371744
0.488766	0.478018	0.483216	0.482093	0.492554
0.50	0.50	0.50	0.50	0.50
0.299906	0.284873	0.284763	0.283623	0.263445
0.293259	0.286810	0.289929	0.289255	0.295532
0.30	0.30	0.30	0.30	0.30
0.788941	0.749394	0.749104	0.746106	0.693024
0.975009	0.953568	0.963938	0.961697	0.982566
1.00	1.00	1.00	1.00	1.00
0.957743	0.00	0.999613	0.995612	0.924779
0.977532	0.00	1.00	0.997675	1.000000
1.00	0.00	1.00	1.00	1.00
0.890292	0.877771	0.860974	0.855617	0.847521
0.978088	0.97761	0.970893	0.964137	0.994038
1.00	1.00	1.00	1.00	1.00
0.00	0.00	0.00	0.00	0.464427
0.00	0.00	0.00	0.00	0.500000
0.00	0.00	0.00	0.00	0.50
7.711849	7.687885	8.684527	8.649768	9.346324
8.496705	8.285359	9.375456	9.353664	11.008104
8.70	8.60	9.60	9.60	11.10
10.811849	10.787885	11.784527	11.749768	12.446324
11.596705	11.385359	12.475456	12.453664	14.108104
11.80	11.70	12.70	12.70	14.20
11.90	11.84	12.86	12.84	12.86

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

**Table 9**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>In County School Districts:</u>										
Adena	36.50	36.50	36.50	35.90	35.90	35.90	35.60	35.60	35.60	35.30
Chillicothe	51.00	51.00	51.00	59.10	59.20	58.99	58.00	57.80	53.60	53.20
Huntington	30.30	30.30	30.30	30.00	30.00	30.00	30.00	30.00	30.00	29.70
Paint Valley	34.70	34.70	34.70	34.70	34.20	34.20	34.20	34.20	34.20	33.50
Southeastern	32.70	32.70	32.70	32.00	32.00	32.00	31.80	31.80	31.80	31.60
Union Scioto	34.10	34.10	34.10	34.10	34.10	34.10	33.70	33.70	33.70	33.40
Zane Trace	32.00	32.00	32.00	31.70	31.70	31.70	31.60	31.60	30.70	29.30
<u>Out of County School Districts:</u>										
Greenfield	25.40	25.40	25.40	25.40	25.40	25.40	23.95	23.95	23.95	23.95
Miami Trace	36.75	34.99	33.59	33.59	32.99	34.97	34.41	33.48	33.48	32.57
Waverly	31.75	31.75	31.80	32.00	32.00	32.00	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	1.00	1.00	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	11.40
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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>Out of County Corporations:</u>										
Greenfield	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
<u>Townships:</u>										
Buckskin	2.50	2.50	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	7.50	7.50	7.50	7.50	7.50
Jefferson	7.90	7.90	7.90	9.90	9.90	9.90	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	2.40	2.40	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	4.50	4.50	4.50	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	5.50	5.50
Chillicothe Ross Library	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	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, 2020 and December 31, 2011

**Table 10**

Name of Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
American Electric Power	\$143,334,140	1	9.62%	\$44,291,600	1	3.83%
South Central Power Company	12,408,600	2	0.83%	9,085,400	4	0.79%
Columbia Gas of Ohio, Inc.	9,080,020	3	0.61%	3,049,700	9	0.26%
Chillicothe TK Owner II, LLC (formerly DDR Ohio Opportunity II, LLC)	6,186,230	4	0.42%	4,053,210	7	0.35%
Guernsey Crossing	5,566,270	5	0.37%	-	-	-
Paccar, Inc.	5,263,640	6	0.35%	9,321,220	3	0.81%
LEX Chillicothe L.P.	4,238,500	7	0.28%	-	-	-
Chillicothe Mall, Inc.	4,176,010	8	0.28%	4,220,620	6	0.37%
Menards	2,880,500	9	0.19%	-	-	-
Central Center	2,697,280	10	0.18%	3,111,480	8	0.27%
P H Glatfelter (formerly Mead Corp.)	-	-	-	18,880,810	2	1.63%
Adena Health System	-	-	-	5,842,190	5	0.51%
Sam's Real Estate	-	-	-	2,629,020	10	0.23%
Total Top Ten Taxpayers	195,831,190		13.14%	104,485,250		9.04%
All Others	1,294,808,880		86.86%	1,051,754,460		90.96%
TOTAL	<u>\$1,490,640,070</u>		<u>100.00%</u>	<u>\$1,156,239,710</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
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
2018	14,604,708	14,323,162	98.07	563,530	14,886,692	101.93
2019	15,184,374	14,850,203	97.80	550,786	15,400,989	101.43
2020	15,577,045	15,245,021	97.87	520,602	15,765,623	101.21

**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>
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
2018	15,071,081
2019	15,947,080
2020	16,875,731

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>
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
2018	1.50%	224,257,520	586,170,371	168,944,463	30,375,475	1,009,747,829
2019	1.50%	227,721,730	619,792,452	178,372,467	35,339,206	1,061,225,855
2020	1.50%	210,584,253	674,177,033	189,254,813	48,692,771	1,122,708,870

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	Capital Leases	Motor Vehicle Revenue Bonds Payable	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)			
2011	\$7,105,729	\$157,501	\$2,760,000	\$0	\$354,748	\$10,377,978	0.90%	unavailable	\$132.94				
2012	4,759,904	167,052	195,000	4,620,702	247,169	9,989,827	0.86%	0.39%	129.02				
2013	4,299,078	146,333	0	4,580,227	136,339	9,161,977	0.79%	0.36%	117.60				
2014	3,968,253	168,386	0	4,179,752	0	8,316,391	0.68%	0.33%	106.53				
2015	3,627,427	121,717	0	3,774,277	0	7,523,421	0.62%	0.30%	97.49				
2016	3,276,602	135,125	0	3,358,802	0	6,770,529	0.56%	0.30%	87.93				
2017	2,910,777	143,282	0	2,943,327	0	5,997,386	0.46%	0.25%	76.83				
2018	8,618,790	137,133	0	2,512,851	0	11,268,774	0.84%	0.49%	146.48				
2019	8,655,638	134,178	0	2,077,376	2,006,000	12,873,192	0.92%	0.71%	167.07				
2020	8,170,672	119,084	0	1,626,901	2,006,000	11,922,657	0.80%	0.62%	154.94				

(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, 2020*

**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	\$11,922,657	100.00%	<u>\$11,922,657</u>
Overlapping:			
Cities, Villages, & Townships wholly within the County	11,212,267	100.00%	11,212,267
School Districts wholly within the County	35,689,173	100.00%	35,689,173
Adena Local School District	676,505	97.88%	662,163
Miami Trace Local School District	47,067,133	0.07%	32,947
Waverly City School District	1,700,000	3.94%	<u>66,980</u>
Total Overlapping Political Subdivisions			<u>47,663,530</u>
Grand Total			<u><u>\$59,586,187</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 2020 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
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	1,302,818,310	2,910,777	280,122	2,630,655	0.20%	33.70
2018	76,931	1,347,418,990	8,618,790	370,682	8,248,108	0.61%	107.21
2019	77,051	1,398,853,820	8,655,638	373,670	8,281,968	0.59%	107.49
2020	76,948	1,490,640,070	8,170,672	369,421	7,801,251	0.52%	101.38

(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**

	2011	2012	2013	2014
Total Assessed Property Value	<u>\$1,156,239,710</u>	<u>\$1,156,700,400</u>	<u>\$1,164,384,800</u>	<u>\$1,214,861,680</u>
Debt Limit (1)	<u>\$27,405,993</u>	<u>\$27,417,510</u>	<u>\$27,609,620</u>	<u>\$28,871,542</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds and Notes	7,095,000	4,750,000	4,290,000	3,960,000
Less Amount Available in Debt Service	<u>(185,362)</u>	<u>(200,730)</u>	<u>(288,676)</u>	<u>(291,844)</u>
Amount of Debt Subject to Limit	<u>6,909,638</u>	<u>4,549,270</u>	<u>4,001,324</u>	<u>3,668,156</u>
Legal Debt Margin	<u>\$20,496,355</u>	<u>\$22,868,240</u>	<u>\$23,608,296</u>	<u>\$25,203,386</u>
Legal Debt Margin as a Percentage of the Debt Limit	74.79%	83.41%	85.51%	87.29%
Unvoted Debt Limit (2)	\$11,562,397	\$11,567,004	\$11,643,848	\$12,148,617
Amount of Debt Subject to Limit	<u>6,909,638</u>	<u>4,549,270</u>	<u>4,001,324</u>	<u>3,668,156</u>
Unvoted Legal Debt Margin	<u>\$4,652,759</u>	<u>\$7,017,734</u>	<u>\$7,642,524</u>	<u>\$8,480,461</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	40.24%	60.67%	65.64%	69.81%

- (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

2015	2016	2017	2018	2019	2020
<u>\$1,207,901,000</u>	<u>\$1,220,783,200</u>	<u>\$1,302,818,310</u>	<u>\$1,347,418,990</u>	<u>\$1,398,853,820</u>	<u>\$1,490,640,070</u>
<u>\$28,697,525</u>	<u>\$29,019,580</u>	<u>\$31,070,458</u>	<u>\$32,185,475</u>	<u>\$33,471,345</u>	<u>\$35,766,002</u>
3,620,000 (275,510)	3,270,000 (277,438)	2,905,000 (280,122)	2,590,000 (370,682)	2,365,000 (373,670)	2,135,000 (369,421)
<u>3,344,490</u>	<u>2,992,562</u>	<u>2,624,878</u>	<u>2,219,318</u>	<u>1,991,330</u>	<u>1,765,579</u>
<u>\$25,353,035</u>	<u>\$26,027,018</u>	<u>\$28,445,580</u>	<u>\$29,966,157</u>	<u>\$31,480,015</u>	<u>\$34,000,423</u>
88.35%	89.69%	91.55%	93.10%	94.05%	95.06%
\$12,079,010	\$12,207,832	\$13,028,183	\$13,474,190	\$13,988,538	\$14,906,401
<u>3,344,490</u>	<u>2,992,562</u>	<u>2,624,878</u>	<u>2,219,318</u>	<u>1,991,330</u>	<u>1,765,579</u>
<u>\$8,734,520</u>	<u>\$9,215,270</u>	<u>\$10,403,305</u>	<u>\$11,254,872</u>	<u>\$11,997,208</u>	<u>\$13,140,822</u>
72.31%	75.49%	79.85%	83.53%	85.76%	88.16%

**Ross County**  
*Demographic and Economic Statistics*  
*Last Ten Years*

**Table 17**

Year	Demographics					Average Unemployment Rates (2)			
	Population (1)	Per Capita Income (1)	Personal Income (in thousands)	Median Age (1)	K-12 School Enrollment (1)	Ross County	State of Ohio	United States	
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%	
2018	76,931	30,222	2,325,009	40.5	12,951	4.6%	4.6%	3.9%	
2019	77,051	23,377	1,801,221	40.9	12,068	4.2%	4.1%	3.7%	
2020	76,948	24,913	1,917,006	41.0	12,136	8.0%	8.1%	8.1%	

**Sources:** (1) U.S. Census Bureau  
(2) Ohio Labor Market Information

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

**Table 18**

Employer	Nature of Business	2020			2011		
		(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	3,805	1	10.75%	2,800	1	9.00%
Kenworth Truck Company (Paccar)	Assembly of Heavy Trucks	1,936	2	5.47%	2,263	2	7.28%
Veterans Affairs Medical Center	Veterans Hospital	1,442	3	4.07%	1,464	3	4.71%
Pixelle (formerly Mead Corp.)	Specialty Papers & Engineered Products	798	4	2.25%	1,226	4	3.94%
Chillicothe Correctional Institute	Ohio Penal Institution	529	5	1.49%	536	5	1.72%
Ross County Correctional Institute	Ohio Penal Institution	472	6	1.33%	510	7	1.64%
Ross County	County Government	418	7	1.18%	516	6	1.66%
Pickaway/Ross JVSD	Vocational Education	341	8	0.96%	369	8	1.19%
Chillicothe City School District	Education	327	9	0.92%	345	9	1.11%
City of Chillicothe	City Government	274	10	0.77%	280	10	0.90%
<b>Total</b>		<b>10,342</b>		<b>29.21%</b>	<b>10,309</b>		<b>33.15%</b>
<b>Total Employment within the County</b>		<b>35,400 (2)</b>			<b>31,100 (2)</b>		

**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**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Legislative and Executive										
Commissioners	4	4	4	4	4	4	4	4	4	4
Auditor	16	15	14	15	15	16	15	15	15	15
Treasurer	7	7	7	7	7	7	7	7	7	7
Prosecuting Attorney	21	21	19	18	19	19	19	16	15	13
Board of Elections	10	11	10	10	10	10	10	10	10	10
Recorder	7	7	6	6	6	6	6	6	6	6
Buildings and Grounds	10	12	12	11	11	12	13	13	10	13
Data Processing	2	1	1	0	0	0	0	0	0	0
Judicial										
Common Pleas Court	16	14	13	14	14	13	13	11	9	9
Probate Court	10	9	11	11	11	11	8	8	8	8
Juvenile Court	21	22	18	18	18	18	18	22	22	21
Clerk of Courts	17	17	16	17	17	17	17	17	17	17
Law Library	1	1	1	1	1	1	1	1	1	1
Public Safety										
Sheriff	92	95	92	93	104	107	107	107	108	108
Probation	9	10	10	10	10	14	12	12	11	12
Emergency Management Agency	3	3	2	2	2	3	2	2	2	2
Dog Warden	4	4	4	4	3	4	4	4	3	3
Coroner	6	6	6	7	7	8	8	9	8	6
Public Works										
Engineer	30	31	31	31	31	33	31	31	30	34
Building Department	3	1	3	3	3	3	3	3	3	3
Planning Department	2	2	2	2	2	2	2	1	1	1
Litter Control	5	2	5	6	2	2	2	2	2	2
Health										
Developmental Disabilities	100	114	108	117	129	132	127	121	116	114
Human Services										
Jobs and Family Services	97	92	*	*	*	*	*	*	*	*
Child Support Enforcement Agency	13	13	*	*	*	*	*	*	*	*
Veteran Services	10	9	10	10	10	10	10	9	9	9
<b>Total</b>	<b>516</b>	<b>523</b>	<b>405</b>	<b>417</b>	<b>436</b>	<b>452</b>	<b>439</b>	<b>431</b>	<b>417</b>	<b>418</b>

**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**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
<b>Legislative and Executive</b>										
Commissioners										
Number of purchase orders issued	2,901	2,913	2,995	2,521	1,745	1,322	2,226	2,229	2,305	2,074
Number of meetings	53	56	53	56	53	53	54	53	51	55
Number of buildings maintained	21	21	21	20	19	19	19	20	20	20
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	206	164	166	150	160	206	152	168	168	157
Auditor										
Number of non-exempt conveyances	1,223	1,347	1,450	1,418	1,469	1,449	1,417	1,521	1,482	935
Number of exempt conveyances	1,088	1,039	1,119	1,174	1,086	1,041	1,205	1,326	960	731
Number of real estate transfers	2,311	2,386	2,569	2,591	2,555	2,490	2,622	2,847	2,442	1,666
Number of parcels	42,631	42,741	42,855	42,853	43,018	43,196	43,304	43,412	43,541	43,625
Number of vendor checks issued	20,541	19,275	20,943	21,570	21,194	21,242	22,242	19,453	21,467	21,044
Number of dog tags issued	17,180	17,244	16,627	16,327	15,357	16,012	14,996	14,472	13,942	14,231
Treasurer										
Number of tax payments processed	98,633	98,717	99,478	102,426	101,554	113,635	114,503	114,328	119,525	126,389
Return on portfolio	0.67%	0.60%	2.70%	1.81%	1.93%	1.82%	1.86%	1.93%	2.03%	1.41%
Prosecuting Attorney										
Number of reports received	861	681	721	664	733	728	741	831	1,151	744
Number of criminal prosecutions	840	893	791	797	637	632	633	653	634	712
Board of Elections										
Number of registered voters	45,841	46,750	42,350	42,581	41,684	44,005	44,590	45,180	43,409	46,039
Number of voters last general election	21,076	30,474	10,643	16,992	19,515	30,935	13,101	23,753	11,432	33,558
Percentage of register voters that voted	45.98%	65.19%	25.13%	39.91%	46.82%	70.37%	29.38%	52.77%	26.34%	72.89%
Recorder										
Number of deed & lease transactions recorded	3,499	3,703	3,904	3,947	4,044	3,825	3,857	3,680	3,986	3,798
Number of mortgage transactions recorded	5,956	6,736	7,117	5,524	5,646	5,618	5,687	5,401	5,367	6,409
Amount of mortgage transactions (millions of \$'s)	\$2,020	\$3,054	\$6,740	\$4,730	\$4,338	\$9,576	\$4,583	\$1,291	\$2,720	\$688
Number of other transactions	4,004	4,015	4,035	4,210	4,044	3,441	2,957	2,809	4,975	1,431
Buildings and Grounds										
Total community service hours for maintenance	8,034	5,981	12,105	5,118	2,643	3,650	1,752	1,335	**	**
Title Department										
Number of titles issued***	31,989	32,786	33,911	33,605	37,488	40,132	42,540	42,117	41,926	42,717

(continued)

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

**Table 20**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
<b>Legislative and Executive</b>										
Litter Control & Recycling										
Number of tons of litter collected	83.64	86.58	87.52	74.97	105.56	139.92	149.08	81.00	56.11	40.68
Participants in educational/outreach activities	10,900	9,954	10,173	15,525	14,839	17,041	15,676	18,460	19,001	5,340
<b>Judicial</b>										
Common Pleas Court										
Number of civil cases filed	720	744	704	564	574	546	542	619	553	538
Number of criminal cases filed	627	527	526	493	442	521	513	580	677	676
Number of domestic cases filed	535	505	464	458	426	464	463	524	442	510
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Probate Court										
Number of cases filed	1,185	1,147	1,123	1,148	1,145	1,166	1,097	1,289	1,119	1,039
Number of marriage licenses issued	530	491	512	497	521	501	503	467	468	460
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of dependent, neglect or abused cases filed	250	192	257	243	316	176	250	227	149	163
Number of traffic cases filed	355	306	267	264	338	341	285	268	251	200
Number of delinquent cases filed	458	311	321	338	304	372	367	320	255	176
Municipal Court										
Number of civil cases filed	1,634	1,698	1,384	1,292	1,311	1,392	1,793	2,161	2,141	1,489
Number of criminal cases filed	4,110	3,590	3,737	3,348	3,082	3,853	4,228	4,302	4,333	3,093
Number of small claims cases filed	146	155	142	256	274	244	270	263	191	167
Number of traffic cases filed	9,023	10,014	8,500	9,617	9,267	9,934	9,547	7,926	7,269	6,239
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Clerk of Courts										
Number of civil cases filed	720	744	704	572	574	546	542	619	553	319
Number of criminal cases filed	627	528	526	489	442	521	513	580	677	488
<b>Public Safety</b>										
Sheriff										
Jail Operation										
Average daily jail census	181	166	162	187	180	203	226	188	218	131
Prisoners booked	6,555	5,566	5,621	5,447	5,579	593	5,752	5,090	5,495	3,635
Prisoners released	6,600	5,577	5,455	5,451	5,382	5,698	5,746	4,904	5,512	3,674
Out of County inmate bed days	13,030	6,125	5,291	4,614	4,337	9,653	6,481	949	757	518

(continued)

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

**Table 20**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
<b>Public Safety</b>										
<b>Sheriff</b>										
<b>Enforcement</b>										
Number of incidents reported	20,913	20,678	19,229	19,475	18,608	20,208	21,145	21,698	22,053	20,429
Number of citations issued	2,131	1,765	1,783	1,137	843	1,100	1,131	717	415	444
Number of papers served	9,327	9,047	7,949	7,558	7,592	8,145	8,342	8,099	6,952	7,351
Number of 9-1-1 calls	35,916	35,630	37,411	44,893	32,312	34,456	85,058	34,752	39,800	34,547
Number of Sheriff's vehicles	45	45	55	52	61	57	61	70	63	66
<b>Probation</b>										
Average supervised population	750	830	717	893	514	583	793	865	927	932
Number entering supervision	259	340	256	186	167	129	342	398	424	229
Number discharged from supervision	196	264	284	167	214	94	215	276	342	264
<b>Disaster Services</b>										
Number of emergency responses	3	4	5	3	3	N/A	8	8	7	26
<b>Coroner</b>										
Number of requests for investigation	557	598	563	553	611	601	605	634	659	813
Coroner cases determining manner of death	144	140	101	110	129	153	130	154	142	155
<b>Public Works</b>										
<b>Engineer</b>										
Miles of roads maintained	402	402	402	402	402	402	402	402	402	402
Miles of roads repaved	17	20	19	10.25	12.68	19.35	27.15	32.7	37.27	22.57
Number of County maintained bridges	429	429	430	431	431	430	430	431	430	432
Number of bridges replaced	3	5	4	5	3	3	2	1	2	0
Number of culverts built/replaced	35	34	30	17	28	21	25	23	49	31
Number of feet of guardrail installed	1,675	1,463	1,912.5	15,862.5	24,512.5	16,356.3	799.5	1,362.5	9,718.8	14,050
Number of traffic signs erected	403	525	345	316	1300	214	183	114	689	1026
<b>Public Works</b>										
<b>Building Department</b>										
Number of permits issued (Commercial/Industrial)	176	476	206	112	88	133	129	158	289	195
Number of inspections performed	601	1,265	538	292	346	271	442	351	630	543
<b>Health</b>										
<b>Commissioners</b>										
Number of children with medical handicap receiving aid	458	212	267	284	375	359	372	422	329	383

(continued)

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

Table 20

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Human Services</b>										
Board of Developmental Disabilities										
Number of students enrolled										
Early intervention program	53	66	74	68	54	59	58	98	90	41
Preschool	22	34	36	41	38	40	57	56	64	16
School age	67	80	80	93	91	92	94	96	97	88
Number of adult clients	427	438	419	406	428	483	498	519	507	289
Number of facilities	2	2	2	2	2	2	2	2	2	2
Number of buses	18	10	5	1	1	1	1	1	1	1
Jobs and Family Services										
Average client count - food stamps	17,673	18,227	*	*	*	*	*	*	*	*
Average client count - WIA	256	144	*	*	*	*	*	*	*	*
Average client count - heating assistance	0	0	*	*	*	*	*	*	*	*
Average client count - job placement	2,119	2,267	*	*	*	*	*	*	*	*
Children's Services										
Average client count - foster care	280	149	*	*	*	*	*	*	*	*
Average client count - adoption	17	16	*	*	*	*	*	*	*	*
Total number of abuse & neglect investigations	830	542	*	*	*	*	*	*	*	*
Child Support Enforcement Agency										
Average number of active support orders	7,277	7,221	*	*	*	*	*	*	*	*
Total amount child support collected (millions of \$'s)	\$14.00	\$12.60	*	*	*	*	*	*	*	*
Veteran Services										
Number of clients contacts	32,937	32,987	30,496	29,515	33,745	35,916	37,573	38,785	37,145	44,769
Number of clients receiving material assistance	3,013	2,104	2,237	2,632	4,062	4,174	4,377	4,471	4,502	2,538
Number of client transports	2,020	2,052	2,132	2,111	2,035	2,196	2,361	2,683	2,934	1,394
<b>Economic Development &amp; Assistance</b>										
Number of grant program beneficiaries	764	592	825	1,741	894	433	1,089	735	154	1,202

**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.

\*\* - This is no longer tracked by the Maintenance Department.

\*\*\* - We have restated the number of titles issued per the Title Department, as the prior numbers were taken from the wrong reporting line.

# OHIO AUDITOR OF STATE KEITH FABER



**ROSS COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 9/7/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)