



OHIO AUDITOR OF STATE
KEITH FABER



**ROSS COUNTY
DECEMBER 31, 2021**

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ROSS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor / Pass through Grantor / Program Title	Federal Assistance Listing Number	Pass-Through Grant Number	Passed through to Subrecipients	Expenditures
<u>U.S. Department of Housing and Urban Development</u>				
<i>Passed through Ohio Department of Development:</i>				
Community Development Block Grant/States Program	14.228	B-C-18-1CN-1	0	\$7,950
Community Development Block Grant/States Program	14.228	B-C-20-1CN-1	0	203,158
Community Development Block Grant/States Program	14.228	B-F-19-1CN-1	0	62,400
Total - Community Development Block Grant			0	273,508
HOME Investment Partnership Program (CHIP)	14.239	B-C-18-1CN-2	0	11,503
HOME Investment Partnership Program (CHIP)	14.239	B-C-20-1CN-2	0	166,570
Total - HOME Investment Partnership Program (CHIP)			0	178,073
Total U.S. Department of Housing and Urban Development			0	451,581
<u>U.S. Department of Justice</u>				
<i>Direct:</i>				
Justice Equitable Sharing Program	16.922	N/A	0	5,000
<i>Passed through the Ohio Office of the Attorney General:</i>				
Crime Victim Assistance	16.575	2021-VOCA133914837	0	45,495
Crime Victim Assistance	16.575	2021-VOCA133914875	0	37,850
Crime Victim Assistance	16.575	2022-VOCA134714545	0	9,699
Total - Crime Victim Assistance			0	93,044
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JG-A01-6494	0	38,392
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JG-A01-6494	0	7,663
Total - Edward Byrne Memorial Justice Assistance Grant Program			0	46,055
COVID-19 Coronavirus Emergency Supplement Funding Program	16.034	2020-CE-CTF-2271	0	28,511
Total U.S. Department of Justice			0	172,610
<u>U.S. Department of Transportation</u>				
<i>Direct:</i>				
COVID-19 Airport Coronavirus Response Grant	20.106	3-39-0017-021-2021	0	13,000
COVID19 - Airport CARES Act Grant	20.106	3-39-0017-020-2020	0	30,000
Total - Airport Coronavirus Grants			0	43,000
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster	20.205	PID # 113872	0	30,278
Total - Highway Planning and Construction Cluster			0	30,278
Total U.S. Department of Transportation			0	73,278
<u>U.S. Department of Treasury</u>				
<i>Direct:</i>				
COVID-19 American Rescue Plan Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	2,190,257	2,190,257
Total U.S. Department of Treasury			2,190,257	2,190,257
<u>U.S. Department of Education</u>				
<i>Passed through Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Special Education - Grants to States	84.027	66225-3M20	0	46,045
Special Education - Preschool Grants	84.173	66225-3C50	0	5,891
Total Special Education Cluster			0	51,936
<i>Passed through Ohio Department of Developmental Disabilities:</i>				
Special Education - Grants for Infants and Families	84.181	H181A190024	0	37,798
Special Education - Grants for Infants and Families	84.181	H181A200024	0	18,987
Total Special Education - Grants for Infants and Families			0	56,785
COVID19 - GEER Governor's Emergency Education Relief	84.425C	66225	0	92,444
Total U.S. Department of Education			0	201,165

ROSS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor / Pass through Grantor / Program Title	Federal Assistance Listing Number	Pass-Through Grant Number	Passed through to Subrecipients	Expenditures
<u>U.S. Department of Health and Human Services</u>				
<i>Passed through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	2101OHSOSR	0	13,864
Medicaid Cluster:				
Medical Assistance Program - MAC	93.778	2105OH5ADM	0	142,300
Medical Assistance Program - MAC	93.778	2205OH5ADM	0	73,777
Total Medicaid Cluster			<u>0</u>	<u>216,077</u>
<i>Passed through Ohio Department of Job and Family Services:</i>				
Foster Care Title IV-E (Federal Financial Participation)	93.658	G-2223-06-0213	0	22,295
Foster Care Title IV-E (Federal Financial Participation)	93.658	G-2021-06-0080	0	47,120
Foster Care Title IV-E (Foster Care Maintenance)	93.658	G-2223-06-0213	0	37,423
Foster Care Title IV-E (Foster Care Maintenance)	93.658	G-2021-06-0080	0	42,630
Total Foster Care Title IV-E			<u>0</u>	<u>149,468</u>
Total U.S. Department of Health and Human Services			<u>0</u>	<u>379,409</u>
<u>U.S. Department of Homeland Security</u>				
<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	361,129
Emergency Management Performance Grants	97.042	EMC-2020-EP-00014	0	3,251
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002	0	49,086
Total - Emergency Management Performance Grants			<u>0</u>	<u>52,337</u>
Homeland Security Grant	97.067	EMC-2017-SS-00065-S01	0	72,409
Total U.S. Department of Homeland Security			<u>0</u>	<u>485,875</u>
Total Federal Awards Expenditures			<u>\$2,190,257</u>	<u>\$3,954,175</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, 2021

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, 2021. 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, 2021 is \$24,636

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**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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Ross County (the County) as of and for the year ended December 31, 2021, 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 1, 2022. We noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio
August 1, 2022

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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(800) 282-0370

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 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

Qualified Opinion

We have audited Ross County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on Ross County's major federal program for the year ended December 31, 2021. Ross County's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

Qualified Opinion on American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion* section of our report, Ross County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds for the year ended December 31, 2021.

Basis for Qualified Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds

As described in finding 2021-001 in the accompanying schedule of findings, the County did not comply with requirements regarding Procurement and Suspension and Debarment applicable to its AL# 21.027 American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds major federal program.

Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to that program.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2021-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate 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, 2021, 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 1, 2022 wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio
August 1, 2022

ROSS COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Qualified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	21.027 American Rescue Plan State and Local Fiscal Recovery Funds
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	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

1. Procurement and Suspension and Debarment

Finding Number:	2021-001
Assistance Listing Number and Title:	AL # 21.027 American Rescue Plan – State and Local Fiscal Recovery Fund
Federal Award Identification Number / Year:	2021
Federal Agency:	Department of Treasury
Compliance Requirement:	Procurement and Suspension and Debarment
Pass-Through Entity:	Direct Award
Repeat Finding from Prior Audit?	No

Material Weakness/Noncompliance

31 CFR 19 gives regulatory effect to the Department of Treasury for **2 CFR § 180.305** which states that Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred, unless the Federal agency responsible for the transaction grants an exception under 2 CFR § 180.135. “Covered transactions” include nonprocurement or procurement transactions at the primary tier, between a Federal agency and a person; or at the lower tier, between a participant in a covered transaction and another person. Procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) are covered transactions if the contracts are expected to equal or exceed \$25,000 or meet certain other specified criteria outlined in 2 CFR § 180.220s. All nonprocurement transactions (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless listed in the exemptions in 2 CFR § 180.215.

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking SAM exclusions (Sam.gov); collecting a certification from the entity, or adding a clause or condition to the covered transactions with that entity.

County Policy **Resolution 17-140**, Procurement - Federal Grants/Funds, states that for contracts over \$25,000, the County shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management, which maintains a list of such debarred or suspended vendors at www.sam.gov; collecting a certification from the vendor; or adding a clause or condition to the covered transaction with that vendor.

The County did not have the proper internal controls in place to verify that all entities, with whom the County had entered into covered transactions, had not been suspended or debarred. Due to the deficient internal control structure, the required verification was not completed for nine out of 11 covered transactions in the Coronavirus State and Local Fiscal Recovery Funds during Fiscal Year 2021. These nine had a payment to a vendor of more than \$25,000 and there was no evidence the County checked the SAM exclusions, collected a certification from the entity, or added a clause or condition to the covered transaction with the vendor.

Failing to have the appropriate controls in place may result in vendors receiving federal funds that are suspended or debarred.

FINDING NUMBER 2021-001
(Continued)

Prior to contracting with vendors that will be paid with federal funds, the County should verify the vendor is not suspended or debarred by checking the SAM exclusions, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor.

Officials' Response:

See Corrective Action Plan.

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Commissioners of Ross County

THE GREAT SEAL COUNTY OF OHIO * THE STATE'S FIRST CAPITAL

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Chillicothe, Ohio 45601
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James E. Lowe, Commissioner
176 Main Street
Frankfort, Ohio 45628
Phone: 740-466-7831

CORRECTIVE ACTION PLAN

2 CFR § 200.511(c)

DECEMBER 31, 2021

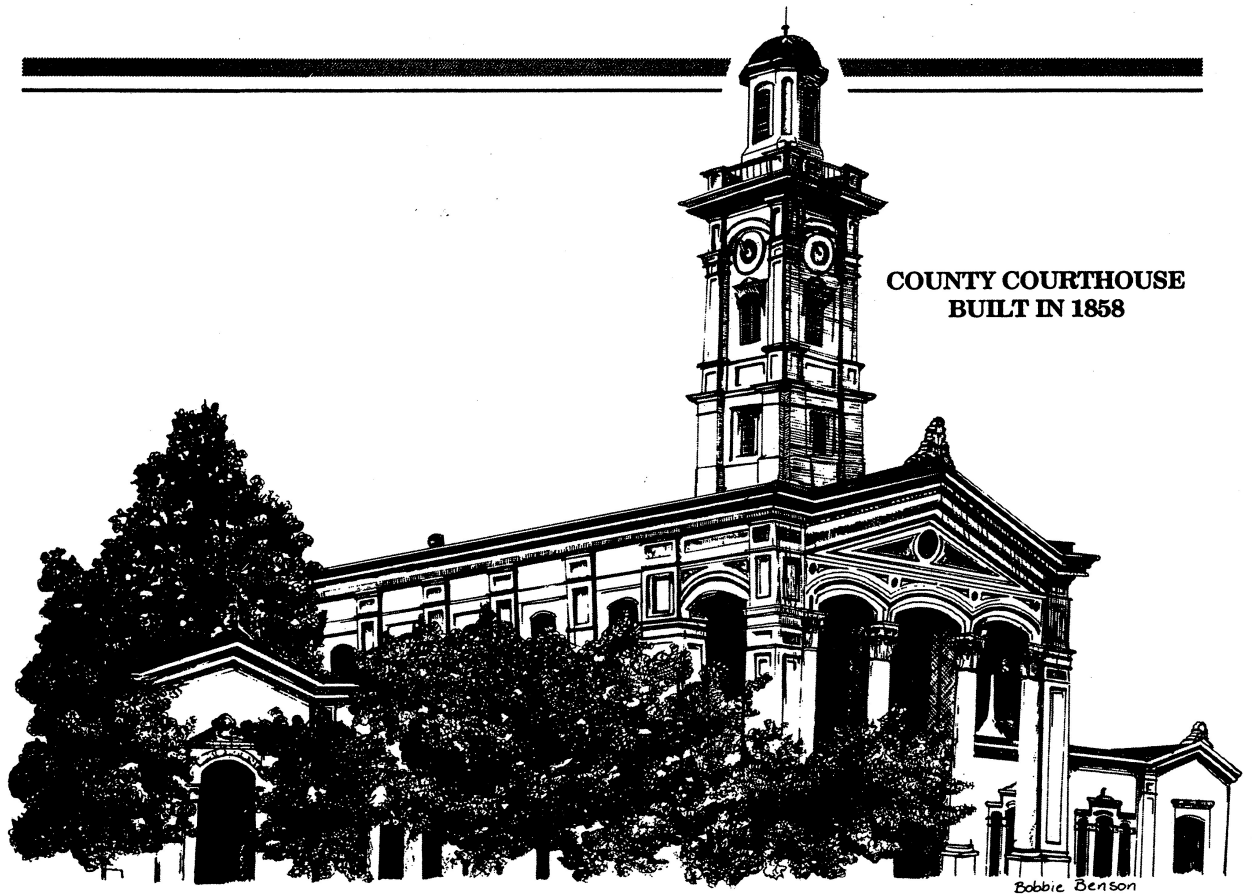
Finding Number: 2021-001
Planned Corrective Action: Addition of **Certification Regarding Debarment, Suspension, and Other Responsibility Matters**, form to ARPA grant application
Anticipated Completion Date: 07/26/2022
Responsible Contact Person: Cathy Primer, Commissioners Clerk

In response to the finding of Procurement and Suspension and Debarment, the Commissioner's office has added a form to our grant application packet (**Certification Regarding Debarment, Suspension, and Other Responsibility Matters**) that is now a requirement, prior to approval of funding.

The Commissioner's office has also since contacted all ARPA grant recipients and now have this form on file, with no suspensions or debarments on record.

Cathy Primer
Clerk
Ross County Board of Commissioners

ROSS COUNTY OHIO



COUNTY COURTHOUSE
BUILT IN 1858

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

Back of Front Cover

ROSS COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021



Prepared by the Ross County Auditor's Office

Robyn M. Brewster
Ross County Auditor

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Ross County, Ohio
Annual Comprehensive Financial Report
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Ross County, Ohio
Annual Comprehensive Financial Report
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Ross County, Ohio
Annual Comprehensive Financial Report
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For the Year Ended December 31, 2021

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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

ROBYN M. BREWSTER

August 1, 2022

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

Honorable Dwight A. Garrett
Honorable R. Douglas Corcoran
Honorable James Lowe

As Auditor of Ross County, Ohio, I am pleased to present the County's Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2021. 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, 2021.

HISTORY, COUNTY ORGANIZATION, AND SERVICES

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

located. Today, in addition to Chillicothe, Ross County encompasses sixteen townships and six villages. The County includes 693 square miles, the second largest in the state, and has a population of 77,093 according to the U.S. Census Bureau. There are 88 counties in the State of Ohio and Ross County ranks 32nd 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 420 people who provide various County services. These services include legislative and executive, judicial, public safety, public works, health, human services, economic development, and other County services.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14 as amended by GASB Statements No. 39 and No. 61 in defining the financial reporting entity. The financial reporting entity of the County includes all of the elected officials, organizations, activities and functions that are not legally separate from the County and whose corporate powers the County holds.

The County also serves as fiscal agent for various agencies, boards and commissions; however, the County is not financially accountable for them. Therefore, the operations of these entities will be limited to reflecting only the changes in their assets and liabilities in the 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 4,475 people. The County's largest industrial employer is Kenworth Truck Company (Paccar) that employs 1,997 people. Other major employers in Ross County and the number of people employed include the Veteran's Affairs Medical Center 1,454, Pixelle 826, and two state prisons that employ 955 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 2021 population, as determined by the Federal Bureau of the Census, stood at 77,093 people, a decrease of 971 people or 1.2% from the 2010 Census count.

Ross County's average unemployment rate stood at 3.0% for 2021, which was lower than the 8.0% reported for 2020 and the 4.2% reported for 2019. This compares to the national and state annual average unemployment rates of 3.4% and 3.6%, respectively.

The total 2021 County sales tax revenue was \$19,821,527, up \$2,945,796 or 17.46% from the 2020 sales tax revenue of \$16,875,731. 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 2021, which funds the Ross County and Chillicothe Convention and Visitors Bureau (3%) and the Ross County Convention Facilities Authority (1.25%), totaled \$573,220. This was an increase of 43.72% from the previous year's total of \$398,841. This increase is due to the County's recovery from the coronavirus pandemic, but it is expected that the tourism industry will continue to 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. On March 23, 2022, Hopewell was nominated for inscription on the World Heritage List and is on track to be considered for the nomination in the summer of 2023. Obtaining the inscription on the list is expected to dramatically increase tourism throughout Ross County and have a positive impact on the area's economy.

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 2021, Adena Regional Medical Center, expanded its medical care services in Ross County by adding a new 6,400-square-foot Urgent Care facility in Chillicothe. This new facility allows patients to have another access point to health care. Adena serves a nine- county area and they continue to develop plans to expand their services strategically in the other counties as well.

Ross County also saw a continuation of major expansion plans at the Kenworth Truck Company, as a groundbreaking ceremony was held recently to announce the beginning of construction on a new state-of-the-art \$45 million, 105,000 square-foot Test Building addition to its Class 8 truck assembly facility. It is expected that the overall size of Kenworth's facility will increase by nearly 17% as a result of this expansion.

As part of the American Rescue Plan, the County was awarded \$14.9 million in the federal funds from the Coronavirus Local Fiscal Recovery Program. These funds have been awarded to the County to help in their response to and recovery from the coronavirus pandemic. These funds were received in two installments - \$7.45 million in 2021 and \$7.45 million in 2022. The Commissioners are responsible for awarding these funds to eligible projects in the County that have public health and economic impacts, that help to maintain public services, and that make investments supporting long-term growth and opportunity. Once funds are awarded to a recipient, the Commissioners monitor and oversee the use of these funds.

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 ten 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

The financial impact of the coronavirus pandemic and the ensuing emergency measures may continue to 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.

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 annual comprehensive financial report (ACFR) for the year ended December 31, 2020. 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 annual comprehensive financial report, whose contents conform to program standards. Such ACFR 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-one 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 2021 Annual Comprehensive 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,



Robyn M. Brewster
Ross County Auditor

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Ross County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO

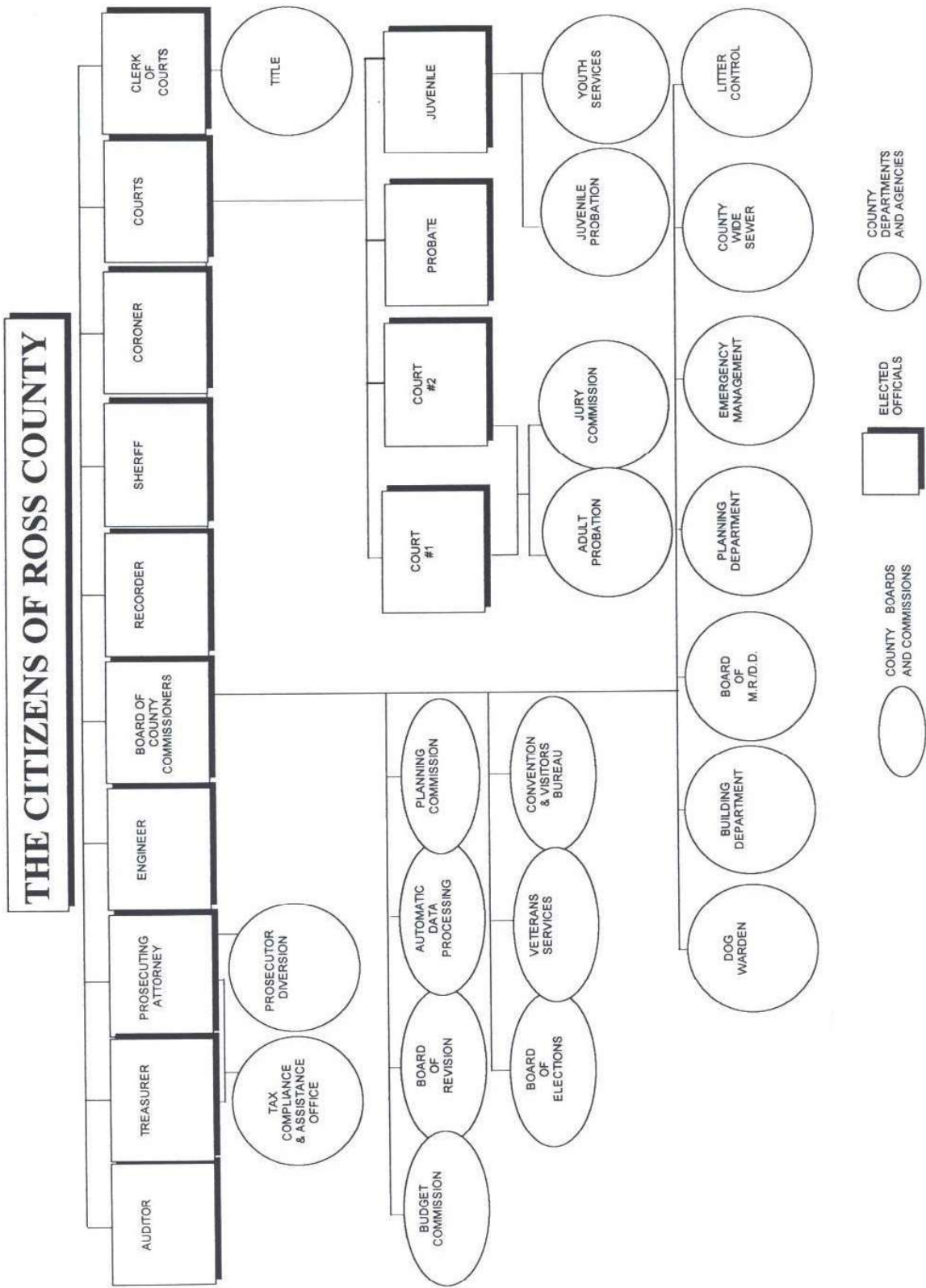
Ross County, Ohio
Elected Officials
As of December 31, 2021

Elected Officials	Title	Term of Office
Dwight Garrett	County Commissioner	01/02/21 to 01/01/25
James Lowe	County Commissioner	01/03/21 to 01/02/25
R. Douglas Corcoran	County Commissioner	01/01/19 to 12/31/22
Tom Spetnagel – See Note Below	County Auditor	03/11/19 to 03/12/23
David Jeffers	County Treasurer	09/06/21 to 09/01/25
Jeffrey Marks	Prosecuting Attorney	01/04/21 to 01/05/25
Charles R. Ortman	County Engineer	01/04/21 to 01/05/25
Kathy Dunn	County Recorder	01/04/21 to 01/05/25
Benjamin Trotter, MD	County Coroner	01/04/21 to 01/05/25
Ty D. Hinton	Clerk of Courts	01/04/21 to 01/05/25
George W. Lavender	County Sheriff	01/04/21 to 01/05/25
Matthew Schmidt	Common Pleas Court Judge	01/01/19 to 12/31/24
Michael M. Ater	Common Pleas Court Judge	02/09/17 to 02/08/23
J. Jeffrey Benson	Probate/Juvenile Court Judge	02/09/21 to 02/08/27

Note:

Robyn M. Brewster was appointed on March 9, 2022 to fill the unexpired term of Tom Spetnagel

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



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

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

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Ross County, Ohio (County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Ross County, Ohio as of December 31, 2021, 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, Board of Developmental Disabilities, and American Rescue Plan funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

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 this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary information

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

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

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio
August 1, 2022

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

The discussion and analysis of Ross County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2021. 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 2021 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, 2021 by \$75,559,775

The County's total net position increased \$23,983,333 or 46.50% from 2020 to 2021.

Program revenues for governmental activities accounted for \$27,986,781 or 41.52% of total governmental activities revenue. General revenues for governmental activities accounted for \$39,423,926 or 58.48% of total governmental activities revenue.

The County had \$43,438,413 in expenses related to governmental activities; \$27,986,781 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$39,423,926 were utilized to provide for the remainder of these programs.

Among major funds, the General Fund had \$31,641,265 in revenues, \$26,890,064 in expenditures, and (\$6,053,797) in total other financing sources and uses. The fund balance in the General Fund reflects a decrease of \$1,302,596 from \$21,007,760 to \$19,705,164.

In 2021, the County's outstanding bonds at year-end reflect a net decrease of \$927,114 or 9.72% in the principal balance to \$8,608,000. Total debt outstanding decreased in 2021 by \$1,035,729 to a principal balance of \$10,956,928.

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, 2021
(Unaudited)

REPORTING THE COUNTY AS A WHOLE

Statement of Net Position and the Statement of Activities

One of the most important questions asked about the finances of the County is “How did the County do financially during 2021?” 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 American Rescue Plan 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, 2021
(Unaudited)

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

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

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

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

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

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because 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
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(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2021 compared to 2020:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<i>Assets:</i>						
Current and Other Assets	\$84,973,118	\$75,168,397	\$312,706	\$296,287	\$85,285,824	\$75,464,684
Capital Assets, Net	57,352,059	52,780,373	36,415	41,415	57,388,474	52,821,788
Total Assets	142,325,177	127,948,770	349,121	337,702	142,674,298	128,286,472
Deferred Outflows of Resources	4,625,782	6,933,423	0	0	4,625,782	6,933,423
<i>Liabilities:</i>						
Current and Other Liabilities	8,248,675	3,817,714	6,951	6,571	8,255,626	3,824,285
Long-Term Liabilities	32,496,602	56,638,699	0	0	32,496,602	56,638,699
Total Liabilities	40,745,277	60,456,413	6,951	6,571	40,752,228	60,462,984
Deferred Inflows of Resources	30,988,077	23,180,469	0	0	30,988,077	23,180,469
<i>Net Position:</i>						
Net Investment in Capital Assets	46,425,450	45,495,294	36,415	41,415	46,461,865	45,536,709
Restricted	34,529,535	29,377,832	0	0	34,529,535	29,377,832
Unrestricted	(5,737,380)	(23,627,815)	305,755	289,716	(5,431,625)	(23,338,099)
Total Net Position	\$75,217,605	\$51,245,311	\$342,170	\$331,131	\$75,559,775	\$51,576,442

The net pension liability (NPL) and net other postemployment benefits (OPEB) liability are the largest liabilities reported by the County at December 31, 2021 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 OPEB 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.

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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 primarily due to increases in equity in pooled cash, cash equivalents and investments. This occurred because of an increase in revenue in the American Rescue Plan Fund, which is federal funding to be used for costs related to the County's recovery from the coronavirus pandemic.

Capital assets increased as a result of the fact that new acquisitions and construction in progress exceeded current depreciation and disposals.

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Current liabilities increased due to an increase in unearned revenue, which is related to the American Rescue Plan funding. Long-term liabilities decreased mostly from decreases in the calculation of the net pension liability and net OPEB 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 \$75,559,775. 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 45.70% 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 2021 by \$23,983,333. As of December 31, 2021, the County is able to report a positive net position of \$75,217,605 for governmental activities. For business-type activities, a positive net position of \$342,170 is reported.

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Ross County, Ohio
Management's Discussion and Analysis
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(Unaudited)

Table 2 shows the changes in net position for the year 2021. Revenue and expense comparisons to 2021 are presented to provide a comparative analysis of government-wide data with the prior year.

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<u>Revenues:</u>						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$8,049,687	\$6,786,779	\$50,743	\$45,442	\$8,100,430	\$6,832,221
Operating Grants and Contributions	18,849,577	19,238,514	0	0	18,849,577	19,238,514
Capital Grants and Contributions	1,087,517	1,643,310	0	0	1,087,517	1,643,310
Total Program Revenues	27,986,781	27,668,603	50,743	45,442	28,037,524	27,714,045
<i>General Revenues:</i>						
Property Taxes	14,638,333	14,560,036	0	0	14,638,333	14,560,036
Sales Tax	19,821,527	16,875,731	0	0	19,821,527	16,875,731
Lodging Tax	372,584	302,142	0	0	372,584	302,142
Unrestricted Grants and Entitlements	2,775,902	2,644,234	0	0	2,775,902	2,644,234
Investment Earnings	(327,107)	1,429,928	0	0	(327,107)	1,429,928
Insurance Proceeds	700,417	0	0	0	700,417	0
Miscellaneous	1,442,270	1,277,514	4,927	6,997	1,447,197	1,284,511
Total General Revenues	39,423,926	37,089,585	4,927	6,997	39,428,853	37,096,582
Total Revenues	67,410,707	64,758,188	55,670	52,439	67,466,377	64,810,627
<u>Governmental Activities</u>						
<i>Expenses:</i>						
Legislative and Executive	7,328,404	9,778,058	0	0	7,328,404	9,778,058
Judicial	2,636,935	4,139,700	0	0	2,636,935	4,139,700
Public Safety	10,545,442	14,656,548	0	0	10,545,442	14,656,548
Public Works	6,470,221	9,517,440	0	0	6,470,221	9,517,440
Health	1,962,939	3,125,274	0	0	1,962,939	3,125,274
Human Services	12,494,661	16,275,900	0	0	12,494,661	16,275,900
Economic Development and Assistance	1,499,723	1,048,341	0	0	1,499,723	1,048,341
Interest and Fiscal Charges	480,738	520,633	0	0	480,738	520,633
Issuance Costs	19,350	0	0	0	19,350	0
County Wide Sewer	0	0	44,631	37,149	44,631	37,149
Total Expenses	43,438,413	59,061,894	44,631	37,149	43,483,044	59,099,043
Change in Net Position	23,972,294	5,696,294	11,039	15,290	23,983,333	5,711,584
Net Position at Beginning of Year	51,245,311	45,549,017	331,131	315,841	51,576,442	45,864,858
Net Position at End of Year	\$75,217,605	\$51,245,311	\$342,170	\$331,131	\$75,559,775	\$51,576,442

Ross County, Ohio
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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 90.88% of the total governmental activities. Human Services, which is 28.76% 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 24.28% 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 16.87% 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 14.90% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges. Judicial, which is 6.07% 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 \$23,983,333 or 46.50% in 2021. Last year, net position increased \$5,696,294 or 12.51%. Total revenues increased \$2,652,519 or 4.10% from last year, while expenses decreased \$15,623,481 or 26.45%.

The change in revenues consists of an increase of \$318,178 or 1.15% in program revenues from last year and an increase of \$2,334,341 or 6.29% in general revenues. The increase in program revenues is due to an increase in charges for services of \$1,262,908 or 18.61%, resulting mostly from an increase in charges to townships within the County for materials and services provided by the engineer's department; and a decrease in capital grants and contributions of \$555,793 or 33.82%, resulting from a decrease in funding for road and bridge projects and airport projects throughout the County. The increase in general revenues is due to an increase of \$2,945,796 or 17.46% in sales tax. This change was due to the fact that consumer sales were strong throughout 2021.

The change in expenses is attributable to decreases in Legislative and Executive, Judicial, Public Safety, Public Works, Health, and Human Services expenses. The decreases are related mostly to decreases in the County's net pension and net OPEB liability calculations as well as the County departments maintaining spending within budgets.

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.

Ross County, Ohio
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(Unaudited)

Table 3

	Net Cost of Governmental Activities			
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2021	2021	2020	2020
<i>General Government:</i>				
Legislative and Executive	\$7,328,404	\$2,415,929	\$9,778,058	\$4,910,959
Judicial	2,636,935	1,470,020	4,139,700	3,184,882
Public Safety	10,545,442	7,152,457	14,656,548	11,883,196
Public Works	6,470,221	(2,970,643)	9,517,440	173,900
Health	1,962,939	600,482	3,125,274	669,929
Human Services	12,494,661	5,756,823	16,275,900	9,680,488
Economic Development and Assistance	1,499,723	526,476	1,048,341	369,304
Interest and Fiscal Charges	480,738	480,738	520,633	520,633
Issuance Costs	19,350	19,350	0	0
Total Expenses	\$43,438,413	\$15,451,632	\$59,061,894	\$31,393,291

It should be noted that 64.43% 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 \$7,152,457 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 2021, the County received \$568,399 in revenue from these contracts and reports it as charges for services.

The \$5,756,823 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 2021, the net cost of providing these Human Services was 37.26% 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 \$11,039 or 3.33% due to the County's efforts to maintain and control spending levels for these operations during 2021.

Ross County, Ohio
Management's Discussion and Analysis
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(Unaudited)

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 \$48,164,790 (26.90% is unassigned), an increase of \$2,449,132 or 5.36% from last year. The funds that contributed most to this increase were the 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 2021, the total fund balance in the General Fund was \$19,705,164 of which \$14,670,951 was unassigned. During the year, revenues exceeded expenditures by \$4,751,201, which was primarily due to an increase in sales tax revenue. However, the fund balance decreased by \$1,302,596 or 6.20% due to the fact that transfers of \$6,154,962 were made to various other funds primarily for the retirement of debt and improvements to the jail facilities. The General Fund balance at year-end equaled 62.28% of the total 2021 General Fund revenue.

For the other major funds of the County, the Motor Vehicle Gas Tax fund balance increased \$3,138,110 due to an increase in other revenue and charges for services and a decrease in operational expenditures for the Engineer. The Board of Developmental Disabilities fund balances increased \$1,226,456 due to a decrease in expenditures, which exceeded a decrease in revenues during 2021. The American Rescue Plan Fund balance remained unchanged for 2021.

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 \$342,170, of which \$305,755 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 \$28,662,195. Actual revenues and other financing sources were \$33,744,296 or 17.73% more than the final budgeted amount due primarily to an increase in sales tax revenue.

During 2021, 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 \$403,711.

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The final budgeted expenditures and other financing uses were \$34,152,012, representing an increase of \$5,228,017 or 18.08% from the original budgeted estimate of \$28,923,995. Actual expenditures and other financing uses were \$32,639,559, which was \$1,512,453 lower than the final budgeted estimate due mostly to a positive variance in general government – legislative and executive expenditures of \$1,016,654.

The combined effect of all these factors caused the County's actual fund balance in the General Fund at December 31, 2021 to be \$6,594,554 above 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, 2021 amounts to \$46,461,865 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2021, road and bridge improvements totaling \$1,414,446 were made throughout the County, bringing the infrastructure investment of the County to a total of \$51,124,098. Note 8 provides additional information about the County's capital asset activity during 2021.

Long-Term Debt – At December 31, 2021, the County had total bonds outstanding of \$8,608,000. The County's long-term bonds reflect a net decrease of \$927,114 during 2021 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. A large concentration of governmental employers also exists in the County and 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 3.0% for 2021, which was lower than the 8.0% reported for 2020 and the 4.2% reported for 2019. This compares to the national and state annual average unemployment rates of 3.4% and 3.6%, respectively.

The area's largest employer, the Adena Regional Medical Center, continues to expand its medical care services in their nine-county service area. In Ross County, a new 6,400-square-foot Urgent Care facility opened in Chillicothe to provide patients with another access point to health care. Adena continues to expand its' services strategically in the other counties as well.

Ross County, Ohio
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The County's major industrial employers remain in good health. Kenworth Truck Company, a division of PACCAR, Inc., recently began construction on a new state-of-the-art \$45 million, 105,000 square-foot Test Building addition to its Class 8 truck assembly facility, which will increase the facility's overall size by nearly 17%.

The second largest industrial employer, Pixelle Specialty Solutions, recently announced the potential sale of the company to another leading global investment firm that will allow it to remain positioned as an industry leader in the specialty paper and sustainable packaging markets. While Pixelle continues to maintain a fairly stable workforce at the local paper mill, the impact that the sale will have on the local economy is uncertain at this time.

The County began to recover from the coronavirus pandemic in 2021. However, it is not yet certain how long-term the effects of the pandemic will be. Sales tax revenues continued to increase in 2021 and the County's 4.25% lodging tax increased as well. The trend of conveyance and transfer fees is also a good indicator of economic conditions, and these fees experienced yet another increase over the prior year.

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 Robyn M. Brewster, 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, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Ross County Land Reutilization Corporation
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$49,501,242	\$297,664	\$49,798,906	\$31,293
Cash and Cash Equivalents In Segregated Accounts	802,627	0	802,627	0
Cash and Cash Equivalents with Escrow Agents	1,317,519	0	1,317,519	0
Accounts Receivable	116,384	15,042	131,426	3,500
Accrued Interest Receivable	165,042	0	165,042	0
Intergovernmental Receivable	6,449,345	0	6,449,345	0
Property Taxes Receivable	15,866,806	0	15,866,806	0
Sales Taxes Receivable	5,259,877	0	5,259,877	0
Loans Receivable	715,000	0	715,000	0
Capital Leases Receivable	1,161,050	0	1,161,050	0
Materials and Supplies Inventory	957,942	0	957,942	0
Prepaid Items	374,745	0	374,745	0
Net OPEB Asset	2,285,539	0	2,285,539	0
Property Held for Sale	0	0	0	254,622
Nondepreciable Capital Assets	15,092,939	14,434	15,107,373	0
Depreciable Capital Assets, Net	42,259,120	21,981	42,281,101	0
<i>Total Assets</i>	142,325,177	349,121	142,674,298	289,415
Total Deferred Outflows of Resources	4,625,782	0	4,625,782	0
Liabilities				
Accounts Payable	733,303	685	733,988	6,178
Accrued Wages Payable	754,367	0	754,367	0
Contracts Payable	536,658	4,700	541,358	0
Intergovernmental Payable	705,938	0	705,938	0
Matured Compensated Absences Payable	147,835	0	147,835	0
Accrued Interest Payable	64,916	0	64,916	0
Accrued Administrative Fees	0	0	0	18,000
Unearned Revenue	5,305,658	1,566	5,307,224	0
<i>Long-Term Liabilities:</i>				
Due Within One Year	2,552,964	0	2,552,964	0
<i>Due in More Than One Year:</i>				
Net Pension Liability	19,305,632	0	19,305,632	0
Other Amounts Due in More Than One Year	10,638,006	0	10,638,006	0
<i>Total Liabilities</i>	40,745,277	6,951	40,752,228	24,178
Total Deferred Inflows of Resources	30,988,077	0	30,988,077	0
Net Position				
Net Investment in Capital Assets	46,425,450	36,415	46,461,865	0
<i>Restricted for:</i>				
Highway/Street Maintenance and Repair	8,326,750	0	8,326,750	0
Developmental Disabilities Services	13,566,879	0	13,566,879	0
Legislative and Executive	1,830,380	0	1,830,380	0
Judicial	1,188,302	0	1,188,302	0
Public Safety	3,342,600	0	3,342,600	0
Public Works	72,180	0	72,180	0
Human Services	2,021,503	0	2,021,503	0
Economic Development	107,891	0	107,891	0
American Rescue Plan	555,000	0	555,000	0
Capital Projects	3,148,137	0	3,148,137	0
Debt Service	369,913	0	369,913	0
Unrestricted (Deficit)	(5,737,380)	305,755	(5,431,625)	265,237
<i>Total Net Position</i>	\$75,217,605	\$342,170	\$75,559,775	\$265,237

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Activities
For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$7,328,404	\$4,687,475	\$225,000	\$0
Judicial	2,636,935	577,018	589,897	0
Public Safety	10,545,442	1,316,502	2,076,483	0
Public Works	6,470,221	1,451,813	6,901,534	1,087,517
Health	1,962,939	0	1,362,457	0
Human Services	12,494,661	16,879	6,720,959	0
Economic Development and Assistance	1,499,723	0	973,247	0
Interest and Fiscal Charges	480,738	0	0	0
Issuance Costs	19,350	0	0	0
<i>Total Governmental Activities</i>	<u>43,438,413</u>	<u>8,049,687</u>	<u>18,849,577</u>	<u>1,087,517</u>
Business-Type Activities				
County Wide Sewer	44,631	50,743	0	0
<i>Total Business-Type Activities</i>	<u>44,631</u>	<u>50,743</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$43,483,044</u>	<u>\$8,100,430</u>	<u>\$18,849,577</u>	<u>\$1,087,517</u>
Component Unit				
Ross County Land Reutilization Corporation	\$8,803	\$0	\$0	\$0
<i>Total Component Unit</i>	<u>\$8,803</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
Investment Earnings
Insurance Proceeds
Miscellaneous

Total General Revenues

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Ross County Land Reutilization Corporation
(\$2,415,929)	\$0	(\$2,415,929)	\$0
(1,470,020)	0	(1,470,020)	0
(7,152,457)	0	(7,152,457)	0
2,970,643	0	2,970,643	0
(600,482)	0	(600,482)	0
(5,756,823)	0	(5,756,823)	0
(526,476)	0	(526,476)	0
(480,738)	0	(480,738)	0
(19,350)	0	(19,350)	0
<u>(15,451,632)</u>	<u>0</u>	<u>(15,451,632)</u>	<u>0</u>
<u>0</u>	<u>6,112</u>	<u>6,112</u>	<u>0</u>
<u>0</u>	<u>6,112</u>	<u>6,112</u>	<u>0</u>
<u>(15,451,632)</u>	<u>6,112</u>	<u>(15,445,520)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,803)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(8,803)</u>
1,040,279	0	1,040,279	0
8,482,562	0	8,482,562	0
946,865	0	946,865	0
4,168,627	0	4,168,627	0
19,821,527	0	19,821,527	0
372,584	0	372,584	0
2,775,902	0	2,775,902	0
(327,107)	0	(327,107)	0
700,417	0	700,417	0
1,442,270	4,927	1,447,197	0
<u>39,423,926</u>	<u>4,927</u>	<u>39,428,853</u>	<u>0</u>
23,972,294	11,039	23,983,333	(8,803)
<u>51,245,311</u>	<u>331,131</u>	<u>51,576,442</u>	<u>274,040</u>
<u>\$75,217,605</u>	<u>\$342,170</u>	<u>\$75,559,775</u>	<u>\$265,237</u>

Ross County, Ohio
Balance Sheet
Governmental Funds
December 31, 2021

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$15,243,413	\$5,265,064	\$12,344,310
Cash and Cash Equivalents In Segregated Accounts	149,768	0	0
Cash and Cash Equivalents with Escrow Agent	0	0	0
Accounts Receivable	75,732	0	40,652
Accrued Interest Receivable	165,042	0	0
Intergovernmental Receivable	1,316,787	3,123,468	388,834
Interfund Receivable	719,521	0	164,803
Property Taxes Receivable	4,530,895	0	9,180,815
Sales Taxes Receivable	5,259,877	0	0
Loans Receivable	0	0	0
Capital Leases Receivable	1,161,050	0	0
Materials and Supplies Inventory	180,805	749,823	17,930
Prepaid Items	98,782	0	0
Advances to Other Funds	950,952	0	1,134,048
<i>Total Assets</i>	<u>\$29,852,624</u>	<u>\$9,138,355</u>	<u>\$23,271,392</u>
Liabilities			
Accounts Payable	\$422,504	\$82,716	\$146,787
Accrued Wages Payable	426,817	59,478	231,795
Contracts Payable	62,707	0	188,877
Intergovernmental Payable	451,996	26,241	168,278
Accrued Interest Payable	0	0	0
Matured Compensated Absences Payable	94,866	8,202	44,767
Unearned Revenue	605,179	0	0
Interfund Payable	0	525,000	0
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>2,064,069</u>	<u>701,637</u>	<u>780,504</u>
Deferred Inflows of Resources	<u>8,083,391</u>	<u>2,050,168</u>	<u>9,303,758</u>
Fund Balances			
Nonspendable	1,425,734	749,823	1,151,978
Restricted	570,000	5,636,727	12,035,152
Committed	1,582,563	0	0
Assigned	1,455,916	0	0
Unassigned (Deficit)	14,670,951	0	0
<i>Total Fund Balances (Deficits)</i>	<u>19,705,164</u>	<u>6,386,550</u>	<u>13,187,130</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$29,852,624</u>	<u>\$9,138,355</u>	<u>\$23,271,392</u>

See accompanying notes to the basic financial statements.

American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$4,700,479	\$8,911,300	\$46,464,566
0	652,859	802,627
0	1,317,519	1,317,519
0	0	116,384
0	0	165,042
0	1,620,256	6,449,345
0	0	884,324
0	2,155,096	15,866,806
0	0	5,259,877
0	715,000	715,000
0	0	1,161,050
0	9,384	957,942
0	0	98,782
0	0	2,085,000
<u>\$4,700,479</u>	<u>\$15,381,414</u>	<u>\$82,344,264</u>
\$0	\$81,296	\$733,303
0	36,277	754,367
0	285,074	536,658
0	27,105	673,620
0	41,878	41,878
0	0	147,835
4,700,479	0	5,305,658
0	359,324	884,324
0	2,085,000	2,085,000
<u>4,700,479</u>	<u>2,915,954</u>	<u>11,162,643</u>
<u>0</u>	<u>3,579,514</u>	<u>23,016,831</u>
0	9,384	3,336,919
0	9,887,343	28,129,222
0	704,097	2,286,660
0	0	1,455,916
0	(1,714,878)	12,956,073
<u>0</u>	<u>8,885,946</u>	<u>48,164,790</u>
<u>\$4,700,479</u>	<u>\$15,381,414</u>	<u>\$82,344,264</u>

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Ross County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2021*

Total Governmental Funds Balances \$48,164,790

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. 57,352,059

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

Property Taxes	957,983	
Sales Taxes	1,880,567	
Intergovernmental Revenue	4,477,152	
Charges for Services	11,033	
Capital Leases Receivable	<u>658,479</u>	
Total		7,985,214

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. 3,278,280

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	(8,608,000)	
Loans Payable	(1,997,437)	
Premium on Bonds Issued	(191,442)	
Deferred Outflows from Refundings	30,319	
Accrued Interest Payable	(23,038)	
Capital Leases Payable	(160,049)	
Compensated Absences Payable	<u>(2,232,001)</u>	
Total		(13,181,648)

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	3,426,117	
Deferred Outflows - OPEB	1,169,346	
Deferred Inflows - Pension	(9,333,627)	
Deferred Inflows - OPEB	(6,622,833)	
Net OPEB Asset	2,285,539	
Net Pension Liability	<u>(19,305,632)</u>	
Total		<u>(28,381,090)</u>

Net Position of Governmental Activities \$75,217,605

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, 2021

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
Revenues			
Property Taxes	\$4,185,877	\$0	\$8,520,088
Sales Tax	19,633,035	0	0
Lodging Taxes	0	0	0
Intergovernmental	2,792,250	6,606,314	5,436,403
Interest	486,163	2,948	125
Licenses and Permits	279,552	0	0
Fines and Forfeitures	116,578	13,755	0
Charges for Services	3,675,798	1,360,387	0
Rent	665,404	0	0
Special Assessments	0	0	0
Increase (Decrease) in Fair Value	(821,950)	0	0
Other	628,558	621,095	139,436
<i>Total Revenues</i>	<u>31,641,265</u>	<u>8,604,499</u>	<u>14,096,052</u>
Expenditures			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	8,091,287	0	0
Judicial	3,343,448	0	0
Public Safety	13,107,099	0	0
Public Works	397,082	5,926,007	0
Health	648,074	0	0
Human Services	631,750	0	12,769,596
Economic Development and Assistance	424,783	0	0
Capital Outlay	0	0	0
Intergovernmental	174,568	0	0
<i>Debt Service:</i>			
Principal Retirement	60,200	8,563	0
Interest and Fiscal Charges	11,773	6,079	0
Current Refunding	0	0	0
Bond Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>26,890,064</u>	<u>5,940,649</u>	<u>12,769,596</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,751,201</u>	<u>2,663,850</u>	<u>1,326,456</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	101,165	0	0
Refunding Bonds Issued	0	0	0
Insurance Proceeds	0	700,417	0
Transfers In	0	0	0
Transfers Out	(6,154,962)	(226,157)	(100,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(6,053,797)</u>	<u>474,260</u>	<u>(100,000)</u>
<i>Net Change in Fund Balances</i>	(1,302,596)	3,138,110	1,226,456
<i>Fund Balances at Beginning of Year</i>	<u>21,007,760</u>	<u>3,248,440</u>	<u>11,960,674</u>
<i>Fund Balances at End of Year</i>	<u><u>\$19,705,164</u></u>	<u><u>\$6,386,550</u></u>	<u><u>\$13,187,130</u></u>

See accompanying notes to the basic financial statements.

American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$0	\$1,997,101	\$14,703,066
0	0	19,633,035
0	372,584	372,584
2,745,257	4,255,577	21,835,801
0	5,607	494,843
0	0	279,552
0	203,638	333,971
0	1,720,563	6,756,748
0	0	665,404
0	13,910	13,910
0	0	(821,950)
0	113,769	1,502,858
<u>2,745,257</u>	<u>8,682,749</u>	<u>65,769,822</u>
225,000	1,109,860	9,426,147
330,000	651,966	4,325,414
45,000	1,922,472	15,074,571
0	535,586	6,858,675
1,362,457	0	2,010,531
500,000	2,593,563	16,494,909
282,800	792,140	1,499,723
0	6,768,462	6,768,462
0	0	174,568
0	968,000	1,036,763
0	456,193	474,045
0	1,915,114	1,915,114
0	19,350	19,350
<u>2,745,257</u>	<u>17,732,706</u>	<u>66,078,272</u>
<u>0</u>	<u>(9,049,957)</u>	<u>(308,450)</u>
0	0	101,165
0	1,956,000	1,956,000
0	0	700,417
0	6,505,355	6,505,355
0	(24,236)	(6,505,355)
<u>0</u>	<u>8,437,119</u>	<u>2,757,582</u>
0	(612,838)	2,449,132
<u>0</u>	<u>9,498,784</u>	<u>45,715,658</u>
<u>\$0</u>	<u>\$8,885,946</u>	<u>\$48,164,790</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, 2021*

Net Change in Fund Balances - Total Governmental Funds \$2,449,132

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

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

Capital Outlay	9,184,599	
Depreciation	(4,451,916)	
Total		4,732,683

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. (160,997)

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

Property Taxes	(64,733)	
Sales Taxes	188,492	
Intergovernmental Revenue	877,195	
Charges for Services	102	
Capital Leases Receivable	(60,587)	
Total		940,469

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. 2,951,877

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 9,261

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	617,315	
Amortization of Premium on Bonds Issued	71,017	
Deferred Outflows from Refundings	(86,971)	
Total		601,361

Debt proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Assets. In the current period, proceeds were received for bonds. (1,956,000)

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 (101,165)

Contractually required contributions are reported as expenditures in governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows. 2,632,488

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. 12,219,318

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. (346,133)

Change in Net Position of Governmental Activities \$23,972,294

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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,135,000	\$4,135,000	\$4,201,080	\$66,080
Sales Tax	16,345,517	16,345,517	19,132,699	2,787,182
Intergovernmental	2,307,136	2,307,136	3,185,563	878,427
Interest	800,000	800,000	549,190	(250,810)
Licenses and Permits	340,000	340,000	279,552	(60,448)
Fines and Forfeitures	100,000	100,000	116,578	16,578
Charges for Services	2,370,092	2,370,092	2,518,742	148,650
Rent	645,519	645,519	777,063	131,544
Other	331,431	318,931	371,373	52,442
<i>Total Revenues</i>	<u>27,374,695</u>	<u>27,362,195</u>	<u>31,131,840</u>	<u>3,769,645</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	215,364	310,607	285,686	24,921
Materials and Supplies	5,000	5,000	2,539	2,461
Contractual Services	403,000	403,000	179,535	223,465
Capital Outlay	3,000	3,000	246	2,754
Other	286,500	320,601	99,537	221,064
Total County Commissioners	<u>912,864</u>	<u>1,042,208</u>	<u>567,543</u>	<u>474,665</u>
County Auditor				
Personal Services	746,024	746,024	720,734	25,290
Materials and Supplies	51,800	54,429	36,818	17,611
Capital Outlay	11,000	11,000	8,298	2,702
Other	36,437	33,808	17,549	16,259
Total County Auditor	<u>845,261</u>	<u>845,261</u>	<u>783,399</u>	<u>61,862</u>
County Treasurer				
Personal Services	417,564	499,564	466,243	33,321
Materials and Supplies	27,942	26,837	22,008	4,829
Contractual Services	2,100	2,100	1,687	413
Capital Outlay	1,000	1,000	0	1,000
Other	5,700	6,804	6,271	533
Total County Treasurer	<u>454,306</u>	<u>536,305</u>	<u>496,209</u>	<u>40,096</u>

continued

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund (Continued)
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financial Administration				
Contractual Services	45,000	63,339	62,468	871
Total Other Financial Administration	45,000	63,339	62,468	871
Prosecuting Attorney				
Personal Services	1,008,752	1,082,844	1,074,797	8,047
Materials and Supplies	5,215	5,215	3,451	1,764
Allowances	72,802	72,802	72,802	0
Other	53,497	53,497	45,219	8,278
Total Prosecuting Attorney	1,140,266	1,214,358	1,196,269	18,089
Bureau of Inspection				
Contractual Services	67,000	64,500	64,095	405
Total Bureau of Inspection	67,000	64,500	64,095	405
Budget Commission				
Other	1,000	1,000	413	587
Total Budget Commission	1,000	1,000	413	587
Planning Commission				
Personal Services	65,360	101,310	90,901	10,409
Materials and Supplies	2,000	2,000	953	1,047
Contractual Services	800	800	575	225
Other	6,000	6,000	750	5,250
Total Planning Commission	74,160	110,110	93,179	16,931
Data Processing Board				
Materials and Supplies	9,000	9,000	0	9,000
Contractual Services	362,348	384,848	342,974	41,874
Capital Outlay	129,727	144,727	134,173	10,554
Other	500	500	102	398
Total Data Processing Board	501,575	539,075	477,249	61,826
Board of Elections				
Personal Services	563,374	573,374	559,622	13,752
Materials and Supplies	40,000	30,000	25,316	4,684
Contractual Services	234,304	234,304	207,774	26,530
Capital Outlay	155,703	155,703	155,702	1
Other	20,650	20,650	8,215	12,435
Total Board of Elections	1,014,031	1,014,031	956,629	57,402

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Buildings and Grounds				
Personal Services	1,244,392	1,257,923	1,167,646	90,277
Materials and Supplies	56,500	59,530	50,581	8,949
Contractual Services	150,041	150,041	115,640	34,401
Capital Outlay	642,484	642,484	555,228	87,256
Other	302,321	309,927	283,303	26,624
Total Buildings and Grounds	2,395,738	2,419,905	2,172,398	247,507
Recorder				
Personal Services	355,139	356,708	349,828	6,880
Materials and Supplies	5,541	4,541	4,540	1
Contractual Services	54,322	54,322	54,322	0
Other	5,674	5,105	5,105	0
Total Recorder	420,676	420,676	413,795	6,881
Ross County Service Center				
Materials and Supplies	6,000	8,320	6,867	1,453
Contractual Services	172,000	172,000	160,294	11,706
Other	102,000	102,000	86,297	15,703
Total Ross County Service Center	280,000	282,320	253,458	28,862
Taxes on Property				
Levies and Assessments - Taxes	42,000	39,000	38,488	512
Delinquent Tax Advertising	1,000	1,000	871	129
Auditor and Treasurer Fees	90,000	95,500	95,471	29
Total Taxes on Property	133,000	135,500	134,830	670
Total General Government - Legislative and Executive	8,284,877	8,688,588	7,671,934	1,016,654
Judicial				
Common Pleas Court - Other				
Personal Services	220,546	220,546	206,757	13,789
Public Defender	373,448	373,448	373,448	0
Attorney Fees	0	7,500	0	7,500
Juror Fees	35,000	35,000	24,034	10,966
Contractual Services	27,633	30,465	30,465	0
Other	9,500	9,500	2,324	7,176
Total Common Pleas Court - Other	666,127	676,459	637,028	39,431

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Court of Appeals				
Other	40,000	40,000	31,855	8,145
Total Court of Appeals	40,000	40,000	31,855	8,145
Common Pleas Court #1				
Personal Services	274,381	274,381	267,050	7,331
Materials and Supplies	12,081	12,081	8,691	3,390
Contractual Services	5,000	5,000	0	5,000
Capital Outlay	6,014	6,014	1,607	4,407
Other	21,000	21,000	14,772	6,228
Total Common Pleas Court #1	318,476	318,476	292,120	26,356
Common Pleas Court #2				
Personal Services	290,436	322,841	314,614	8,227
Materials and Supplies	10,000	10,000	3,682	6,318
Contractual Services	5,000	3,000	3,000	0
Capital Outlay	5,000	5,000	3,214	1,786
Other	22,000	16,800	10,431	6,369
Total Common Pleas Court #2	332,436	357,641	334,941	22,700
Jury Commission				
Materials and Supplies	16,070	16,070	10,209	5,861
Capital Outlay	490	490	390	100
Other	798	798	347	451
Total Jury Commission	17,358	17,358	10,946	6,412
Juvenile Court				
Personal Services	946,479	1,009,972	1,000,534	9,438
Materials and Supplies	5,385	5,385	2,534	2,851
Capital Outlay	3,160	11,337	11,337	0
Other	48,299	40,123	21,397	18,726
Total Juvenile Court	1,003,323	1,066,817	1,035,802	31,015
Probate Court				
Personal Services	306,756	360,918	358,510	2,408
Materials and Supplies	14,623	14,623	10,338	4,285
Capital Outlay	3,000	8,200	8,200	0
Other	43,140	37,940	34,605	3,335
Total Probate Court	367,519	421,681	411,653	10,028

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	539,498	597,028	584,138	12,890
Materials and Supplies	70,000	70,000	59,286	10,714
Contractual Services	5,000	5,000	0	5,000
Capital Outlay	5,000	5,000	3,537	1,463
Other	2,700	2,700	1,480	1,220
Total Clerk of Courts	622,198	679,728	648,441	31,287
Municipal Court				
County Share	150,991	187,455	187,455	0
Juror's Fees	7,000	7,000	3,119	3,881
Witness Fees	8,000	8,000	4,277	3,723
Criminal Prosecution	34,335	34,335	34,335	0
Indigent Defense	15,000	15,000	3,277	11,723
Total Municipal Court	215,326	251,790	232,463	19,327
Total General Government - Judicial	3,582,763	3,829,950	3,635,249	194,701
Public Safety				
Adult Probation				
Personal Services	140,569	141,569	138,924	2,645
Materials and Supplies	12,100	9,600	9,235	365
Capital Outlay	4,000	4,000	879	3,121
Other	10,246	11,746	9,717	2,029
Total Adult Probation	166,915	166,915	158,755	8,160
Juvenile Probation				
Personal Services	228,922	221,687	220,489	1,198
Materials and Supplies	1,436	1,436	155	1,281
Capital Outlay	0	2,024	1,929	95
Other	10,648	8,625	1,991	6,634
Total Juvenile Probation	241,006	233,772	224,564	9,208
Juvenile IV-E Program				
Personal Services	421,202	388,282	383,720	4,562
Materials and Supplies	3,986	3,986	175	3,811
Contractual Services	163,043	163,043	130,419	32,624
Capital Outlay	0	3,700	3,700	0
Other	13,353	9,653	6,281	3,372
Total Juvenile IV-E Program	601,584	568,664	524,295	44,369

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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Detention Home				
Other	590,000	590,000	539,969	50,031
Total Detention Home	<u>590,000</u>	<u>590,000</u>	<u>539,969</u>	<u>50,031</u>
Coroner				
Personal Services	285,563	281,248	277,824	3,424
Materials and Supplies	5,300	6,200	5,222	978
Contractual Services	7,240	14,115	13,908	207
Capital Outlay	1,000	3,315	3,315	0
Other	118,220	224,883	224,147	736
Total Coroner	<u>417,323</u>	<u>529,761</u>	<u>524,416</u>	<u>5,345</u>
Sheriff				
Personal Services	126,360	129,820	128,841	979
Allowances	42,161	42,161	38,800	3,361
Total Sheriff	<u>168,521</u>	<u>171,981</u>	<u>167,641</u>	<u>4,340</u>
Emergency Management				
Grants - Disaster Services	66,500	66,500	66,500	0
Total Emergency Management	<u>66,500</u>	<u>66,500</u>	<u>66,500</u>	<u>0</u>
Total Public Safety	<u>2,251,849</u>	<u>2,327,593</u>	<u>2,206,140</u>	<u>121,453</u>
Public Works				
Engineer				
Personal Services	183,038	194,121	192,787	1,334
Materials and Supplies	3,500	1,000	1,000	0
Construction - Sales Tax	149,500	149,500	149,500	0
Capital Outlay	8,000	917	917	0
Total Engineer	<u>344,038</u>	<u>345,538</u>	<u>344,204</u>	<u>1,334</u>
Air Navigation Facilities				
Personal Services	21,883	22,224	22,045	179
Materials and Supplies	5,000	5,000	4,412	588
Contractual Services	17,000	17,668	15,668	2,000
Capital Outlay	3,000	3,000	0	3,000
Other	7,500	6,832	5,246	1,586
Total Air Navigation Facilities	<u>54,383</u>	<u>54,724</u>	<u>47,371</u>	<u>7,353</u>
Total Public Works	<u>398,421</u>	<u>400,262</u>	<u>391,575</u>	<u>8,687</u>

continued

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund (Continued)
For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health				
Vital Statistics				
Registration Fees	4,000	4,000	2,050	1,950
Total Vital Statistics	4,000	4,000	2,050	1,950
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	1,000	1,000	961	39
Total Agriculture	594,300	594,300	594,261	39
Other Health				
Crippled Children Aid	145,036	145,036	145,036	0
Total Other Health	145,036	145,036	145,036	0
Total Health	743,336	743,336	741,347	1,989
Human Services				
Veteran's Assistance				
Personal Services	156,737	158,137	152,373	5,764
Materials and Supplies	5,000	7,000	2,412	4,588
Contractual Services	527	9,527	5,688	3,839
Relief Allowances	296,602	296,602	219,877	76,725
Capital Outlay	31,000	16,055	6,160	9,895
Other	5,375	2,375	1,336	1,039
Total Veteran's Assistance	495,241	489,696	387,846	101,850
Veteran's Service				
Personal Services	179,727	179,627	165,307	14,320
Burials	24,000	30,000	28,393	1,607
Other	126,340	125,985	117,908	8,077
Total Veteran's Service	330,067	335,612	311,608	24,004
Total Human Services	825,308	825,308	699,454	125,854
Economic Development and Assistance				
Grants - Other	389,000	464,000	424,783	39,217
Total Economic Development and Assistance	389,000	464,000	424,783	39,217
Intergovernmental				
Contractual Services	180,314	180,314	174,568	5,746
Total Intergovernmental	180,314	180,314	174,568	5,746

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<i>Total Expenditures</i>	16,655,868	17,459,351	15,945,050	1,514,301
<i>Excess of Revenues Over Expenditures</i>	10,718,827	9,902,844	15,186,790	5,283,946
Other Financing Sources (Uses)				
Advances In	0	0	2,562,456	2,562,456
Advances Out	0	0	(77,525)	(77,525)
Transfers In	1,300,000	1,300,000	50,000	(1,250,000)
Transfers Out	(12,268,127)	(16,692,661)	(16,616,984)	75,677
<i>Total Other Financing Sources (Uses)</i>	(10,968,127)	(15,392,661)	(14,082,053)	1,310,608
<i>Net Change in Fund Balance</i>	(249,300)	(5,489,817)	1,104,737	6,594,554
Fund Balance at Beginning of Year	8,211,426	8,211,426	8,211,426	0
Prior Year Encumbrances Appropriated	478,398	478,398	478,398	0
Fund Balance at End of Year	<u>\$8,440,524</u>	<u>\$3,200,007</u>	<u>\$9,794,561</u>	<u>\$6,594,554</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$5,500,000	\$5,500,000	\$6,511,921	\$1,011,921
Interest	3,200	3,200	2,948	(252)
Fines and Forfeitures	11,000	11,000	13,755	2,755
Charges for Services	0	1,200,000	1,360,375	160,375
Other	0	600,000	907,192	307,192
<i>Total Revenues</i>	<u>5,514,200</u>	<u>7,314,200</u>	<u>8,796,191</u>	<u>1,481,991</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	2,640,269	2,640,269	2,422,959	217,310
Contractual Services	0	816,938	307,958	508,980
Materials and Supplies	896,149	966,149	944,676	21,473
Capital Outlay	1,568,579	3,949,013	3,284,427	664,586
Other	462,964	562,964	454,485	108,479
Total Public Works	<u>5,567,961</u>	<u>8,935,333</u>	<u>7,414,505</u>	<u>1,520,828</u>
<i>Total Expenditures</i>	<u>5,567,961</u>	<u>8,935,333</u>	<u>7,414,505</u>	<u>1,520,828</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(53,761)</u>	<u>(1,621,133)</u>	<u>1,381,686</u>	<u>3,002,819</u>
Other Financing Uses				
Transfers Out	(300,288)	(315,496)	(240,799)	74,697
Advances Out	0	0	(75,000)	(75,000)
<i>Total Other Financing Uses</i>	<u>(300,288)</u>	<u>(315,496)</u>	<u>(315,799)</u>	<u>(303)</u>
<i>Net Change in Fund Balance</i>	<u>(354,049)</u>	<u>(1,936,629)</u>	<u>1,065,887</u>	<u>3,002,516</u>
Fund Balances at Beginning of Year	2,285,078	2,285,078	2,285,078	0
Prior Year Encumbrances Appropriated	424,259	424,259	424,259	0
Fund Balances at End of Year	<u>\$2,355,288</u>	<u>\$772,708</u>	<u>\$3,775,224</u>	<u>\$3,002,516</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$8,417,853	\$8,417,853	\$8,544,327	\$126,474
Intergovernmental	4,039,608	5,353,504	5,458,490	104,986
Interest	7,500	7,500	125	(7,375)
Other	1,057,000	33,104	140,001	106,897
<i>Total Revenues</i>	<u>13,521,961</u>	<u>13,811,961</u>	<u>14,142,943</u>	<u>330,982</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	8,269,619	8,269,749	7,886,845	382,904
Materials and Supplies	110,818	110,818	99,388	11,430
Contractual Services	4,372,487	4,470,539	3,986,748	483,791
Capital Outlay	70,500	70,500	58,207	12,293
Other	618,164	1,027,976	818,343	209,633
Total Human Services	<u>13,441,588</u>	<u>13,949,582</u>	<u>12,849,531</u>	<u>1,100,051</u>
<i>Total Expenditures</i>	<u>13,441,588</u>	<u>13,949,582</u>	<u>12,849,531</u>	<u>1,100,051</u>
<i>Excess of Revenues Over Expenditures</i>	<u>80,373</u>	<u>(137,621)</u>	<u>1,293,412</u>	<u>1,431,033</u>
Other Financing Sources (Uses)				
Advances In	0	0	2,187,435	2,187,435
Transfers Out	(100,000)	(100,000)	(100,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(100,000)</u>	<u>(100,000)</u>	<u>2,087,435</u>	<u>2,187,435</u>
<i>Net Change in Fund Balance</i>	(19,627)	(237,621)	3,380,847	3,618,468
Fund Balances at Beginning of Year	8,529,374	8,529,374	8,529,374	0
Prior Year Encumbrances Appropriated	204,758	204,758	204,758	0
Fund Balances at End of Year	<u>\$8,714,505</u>	<u>\$8,496,511</u>	<u>\$12,114,979</u>	<u>\$3,618,468</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)
American Rescue Plan Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$2,770,257	\$2,770,257	\$7,445,736	\$4,675,479
<i>Total Revenues</i>	<u>2,770,257</u>	<u>2,770,257</u>	<u>7,445,736</u>	<u>4,675,479</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
Contractual Services	225,000	225,000	225,000	0
Total Legislative and Executive	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>0</u>
Judicial				
Contractual Services	330,000	330,000	330,000	0
Total Judicial	<u>330,000</u>	<u>330,000</u>	<u>330,000</u>	<u>0</u>
Public Safety				
Contractual Services	45,000	45,000	45,000	0
Total Public Safety	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>0</u>
Health				
Contractual Services	1,387,457	1,387,457	1,362,457	25,000
Total Health	<u>1,387,457</u>	<u>1,387,457</u>	<u>1,362,457</u>	<u>25,000</u>
Human Services				
Contractual Services	500,000	500,000	500,000	0
Total Human Services	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
Community and Economic Development				
Contractual Services	282,800	282,800	282,800	0
Total Community and Economic Development	<u>282,800</u>	<u>282,800</u>	<u>282,800</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,770,257</u>	<u>2,770,257</u>	<u>2,745,257</u>	<u>25,000</u>
<i>Net Change in Fund Balance</i>	0	0	4,700,479	4,700,479
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$4,700,479</u>	<u>\$4,700,479</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$297,664	\$3,036,676
Accounts Receivable	15,042	0
Prepaid Items	0	275,963
<i>Total Current Assets</i>	<u>312,706</u>	<u>3,312,639</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	21,981	0
<i>Total Noncurrent Assets</i>	<u>36,415</u>	<u>0</u>
<i>Total Assets</i>	<u>349,121</u>	<u>3,312,639</u>
Liabilities		
<i>Current Liabilities:</i>		
Accounts Payable	685	0
Contracts Payable	4,700	0
Intergovernmental Payable	0	32,318
Unearned Revenue	1,566	0
Claims Payable	0	2,041
<i>Total Liabilities</i>	<u>6,951</u>	<u>34,359</u>
Net Position		
Investment in Capital Assets	36,415	0
Unrestricted	305,755	3,278,280
<i>Total Net Position</i>	<u><u>\$342,170</u></u>	<u><u>\$3,278,280</u></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, 2021*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Operating Revenues		
Charges for Services	\$50,743	\$8,714,613
Miscellaneous	4,927	35,322
<i>Total Operating Revenues</i>	<u>55,670</u>	<u>8,749,935</u>
Operating Expenses		
Contractual Services	28,660	9,094,027
Materials and Supplies	3,312	0
Claims	0	2,041
Utilities	6,530	0
Other	1,129	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>44,631</u>	<u>9,096,068</u>
<i>Change in Net Position</i>	11,039	(346,133)
<i>Net Position at Beginning of Year</i>	<u>331,131</u>	<u>3,624,413</u>
<i>Net Position at End of Year</i>	<u><u>\$342,170</u></u>	<u><u>\$3,278,280</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, 2021

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$47,127	\$8,714,613
Other Cash Receipts	5,347	53,599
Cash Payments for Goods and Services	(31,187)	(9,042,513)
Cash Payments for Claims	0	(21,497)
Other Cash Payments	(8,168)	0
<i>Net Cash from Operating Activities</i>	<u>13,119</u>	<u>(295,798)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	13,119	(295,798)
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>284,545</u>	<u>3,332,474</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$297,664</u></u>	<u><u>\$3,036,676</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating Income	\$11,039	(\$346,133)
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	(3,300)	0
Intergovernmental Receivable	0	18,277
Prepaid Assets	0	40,589
<i>Increase (Decrease) in Liabilities:</i>		
Accounts Payable	176	0
Contracts Payable	100	0
Unearned Revenue	104	0
Claims Payable	0	(40,849)
Intergovernmental Payable	0	32,318
<i>Net Cash from Operating Activities</i>	<u><u>\$13,119</u></u>	<u><u>(\$295,798)</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Private Purpose Trust Fund	Custodial Funds
Assets		
Equity in Pooled Cash, Cash Equivalents and Investments	\$6,043	\$22,095,900
Cash and Cash Equivalents in Segregated Accounts	0	1,402,261
Accounts Receivable	0	32,965
Intergovernmental Receivable	0	6,414,498
Property Taxes Receivable	0	54,169,112
<i>Total Assets</i>	<u>6,043</u>	<u>84,114,736</u>
Liabilities		
Accounts Payable	0	171,720
Accrued Wages and Benefits	0	455,988
Contracts Payable	0	1,005,659
Intergovernmental Payable	0	748,890
Compensated Absences Payable	0	1,301,959
Unearned Revenue	0	839,468
<i>Total Liabilities</i>	<u>0</u>	<u>4,523,684</u>
Deferred Inflows of Resources		
Property Taxes not Levied to Finance Current Year Operations	0	52,656,765
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>52,656,765</u>
Net Position		
Held in Trust for Other Individuals and Organizations	6,043	0
Restricted for Individuals, Organizations and Other Governments	0	26,934,287
<i>Total Net Position</i>	<u><u>\$6,043</u></u>	<u><u>\$26,934,287</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, 2021

	Private Purpose Trust Fund	Custodial Funds
Additions		
Intergovernmental	\$0	\$3,271,840
Amounts Received as Fiscal Agent	0	48,458,797
Licenses and Permits and Fees for Other Governments	0	410,470
Fines and Forfeitures for Other Governments	0	22,970,235
Property Tax Collections for Other Governments	0	49,533,612
Excise Tax Collections for Other Governments	0	2,295,967
Special Assessment Collections for Other Governments	0	365,734
Sheriff Sale Collections for Other Governments	0	895,493
Lodging Tax Collections for Other Governments	0	152,582
Miscellaneous	0	26,628
<i>Total Additions</i>	0	128,381,358
Deductions		
Distributions as Fiscal Agent	0	44,692,764
Distributions of Federal and State Funds to Other Governments	0	3,015,816
Distributions to the State Ohio	0	391,900
Licenses and Permits and Fees Distributions to Other Governments	0	25,883
Fines and Forfeitures Distributions to Other Governments	0	23,039,363
Property Tax Distributions to Other Governments	0	41,172,428
Excise Tax Distributions to Other Governments	0	2,295,967
Special Assessment Distributions to Other Governments	0	365,281
Sheriff Sale Distributions to Other Governments	0	899,980
Lodging Tax Distributions to Other Governments	0	158,354
Miscellaneous	0	628,980
<i>Total Deductions</i>	0	116,686,716
<i>Change in Net Position</i>	0	11,694,642
<i>Net Position at Beginning of Year</i>	6,043	15,239,645
<i>Net Position at End of Year</i>	\$6,043	\$26,934,287

See accompanying notes to the basic financial statements.

NOTE 1 – DESCRIPTION OF ROSS COUNTY AND REPORTING ENTITY

A. Ross County

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

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

B. Reporting Entity

For financial reporting purposes, the County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*, in defining the financial reporting entity. The financial reporting entity is comprised of the primary government and its component units.

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

Component units are legally separate organizations for which the County is financially accountable or closely related. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and either (1) the County is able to impose its will by significantly influencing the programs, activities or services performed by the organization; or (2) the County has a financial benefit or burden relationship with the organization. In situations where the County does not appoint a majority of the organization's governing body, the County may still be financially accountable for the organization if there is both a fiscal dependency on the County, and a financial benefit or burden relationship that exists between the County and the organization. Certain organizations may also be included as component units if the nature and significance of the relationship between the County and the organization is such that their exclusion would render the County's financial statements incomplete or misleading.

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

Ross County, Ohio
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For the Year Ended December 31, 2021

authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. Because the County makes up and/or appoints a voting majority of the Board of Directors, and the County is able to impose its will on the operation of the Land Bank, the relationship between the County and the Land Bank is such that exclusion could cause the County's financial statements to be misleading. Therefore, the Land Bank is reported as a discretely presented component unit in the financial statements. For more information on the Land Bank, please refer to Note 28. Complete financial statements of the component unit can be obtained from the Chillicothe City Auditor, 50 South Paint Street, Chillicothe, Ohio 45601.

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.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements that provide a more detailed level of financial information.

Government-Wide Financial Statements – The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid “doubling up” revenues and expenses, except for interfund services. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

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

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

B. Fund Accounting

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

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

General Fund – This fund accounts for all financial resources except those that are required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio. The General Fund includes the Medicaid Sales Tax Transition, Correctional and Law Enforcement, Certificate of Title

Ross County, Ohio
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For the Year Ended December 31, 2021

Administration, County Recorder's Equipment, Unclaimed Monies, and V.A. Facility Reserve Funds. These funds are maintained and reported as separate funds for accounting and budgetary purposes but do not meet the criteria for separate reporting in the fund financial statements.

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

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

American Rescue Plan Fund - To account for federal monies received as part of the American Rescue Plan relief funding. These funds are to be used for costs that are related to the County's recovery from the Coronavirus Pandemic.

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

of Net Position. The Statement of Activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current liabilities, and deferred inflows of resources generally are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing 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

Ross County, Ohio
Notes to the Basic Financial Statements
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local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Unearned revenue 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:

	Governmental Activities
<i>Deferred Outflows of Resources:</i>	
Deferred Charges on Refunding	\$30,319
Pension	3,426,117
OPEB	1,169,346
Total Deferred Outflows of Resources	\$4,625,782

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, 2021, but which were levied to finance 2022 operations. Capital lease represents amounts for which there is a receivable as of December 31, 2021, 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.

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For the Year Ended December 31, 2021

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:

	Governmental Activities
<i>Deferred Inflows of Resources:</i>	
Nonexchange Revenue	\$15,031,617
Pension	9,333,627
OPEB	6,622,833
Total Deferred Inflows of Resources	\$30,988,077

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

	Governmental Funds				
		Motor	Board of	Other	
	General	Vehicle Gas Tax	Developmental Disabilities	Governmental Funds	
<i>Deferred Inflows of Resources:</i>					
Property Taxes	\$4,429,063	\$0	\$8,980,292	\$2,109,054	\$15,518,409
Sales Taxes	1,880,567	0	0	0	1,880,567
Grant, Entitlements, Shared Revenue	633,058	2,050,168	323,466	1,470,460	4,477,152
Charges for Services	11,033	0	0	0	11,033
Capital Lease	1,129,670	0	0	0	1,129,670
Total Deferred Inflows of Resources	\$8,083,391	\$2,050,168	\$9,303,758	\$3,579,514	\$23,016,831

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.

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

Ross County, Ohio
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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 2021.

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 2021, 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.

For 2021, 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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021 amounted to \$486,163 and includes \$383,293 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, 2021 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
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For the Year Ended December 31, 2021

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
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.” The County reported no 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, 2021

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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The government-wide Statement of Net Position reports \$34,529,535 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

For fiscal year 2021, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 91, *Conduit Debt Obligations*; GASB Statement No.92, *Omnibus 2020*; and GASB Statement No. 93, *Replacement of Interbank Offered Rates*.

GASB Statement No. 91 clarifies the definition of a conduit debt obligation, establishing that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improves required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 addresses a variety of topics and include guidance on the reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension or OPEB plan, accounting for non-trusted defined benefit pension or OPEB plans, the applicability of certain requirements of Statement No. 84 to postemployment benefit arrangements, assets and liabilities related to Asset Retirement Obligations acquired through a government acquisition, reinsurance recoveries, terminology used to refer to derivative instruments, and a technical correction to Statement No. 72. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

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GASB Statement No. 93 provides accounting and financial reporting guidance for those agreements that are dependent on the London Interbank Offered Rate (LIBOR), which is expected to cease to exist in its current form at the end of 2021. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the County.

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:

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Net Change in Fund Balances (Deficits)/Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses				
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	American Rescue Plan
GAAP Basis	(\$1,302,596)	\$3,138,110	\$1,226,456	\$0
<i>Adjustments:</i>				
Revenue Accruals	694,190	(508,725)	46,891	4,700,479
Expenditure Accruals	227,739	(412,988)	149,396	0
Advances In and Out	2,484,931	(75,000)	2,187,435	0
Encumbrances	(821,378)	(1,075,510)	(229,331)	0
<i>Perspective Difference:</i>				
Activity of Funds Reclassified for GAAP Reporting Purposes	(178,149)	0	0	0
Budget Basis	\$1,104,737	\$1,065,887	\$3,380,847	\$4,700,479

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
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For the Year Ended December 31, 2021

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	\$72,732,548
Segregated	2,218,541
Escrow	1,317,519
Reconciling Items (Net) to Arrive at Bank Balances of Deposits	182,943
Total Bank Balances - Deposits and Investments	\$76,451,551

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.

Ross County, Ohio
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For the Year Ended December 31, 2021

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.”

At year end, the County had \$1,317,519 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, 2021, the carrying amount of all County deposits was \$9,638,369. Based on the criteria described in GASB Statement No. 40, \$755,296 of the \$9,638,369 in bank balances of the County was covered by FDIC, while \$8,883,073 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Investments - As of December 31, 2021, 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	\$2,722,932	\$0	\$1,164,770	\$1,558,162
Federal Home Loan Mortgage Corporation Notes	2,107,376	0	765,297	1,342,079
Federal Farm Credit Bank Notes	8,918,463	539,962	4,246,065	4,132,436
Federal Home Loan Bank	5,294,538	0	1,218,070	4,076,468
Federal Agricultural Mortgage Corporation	1,590,217	0	0	1,590,217
Negotiable CD's	15,800,394	5,570,933	9,219,249	1,010,212
U.S. Treasury Notes	13,161,512	0	6,048,164	7,113,348
Municipal Bonds	3,399,964	2,587,212	812,752	0
STAROhio	6,810,115	6,810,115	0	0
Money Market	5,432,362	5,432,362	0	0
Totals	\$65,237,873	\$20,940,584	\$23,474,367	\$20,822,922

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, Federal Home Loan Bank, Federal Agricultural Mortgage Corporation, Negotiable CDs, U.S. Treasury Notes, Municipal Bonds, STAR Ohio and Money Market were 4%, 3%, 14%, 8%, 2%, 24%, 20%, 5%, 10% and 8%, respectively, of the County’s total investments.

The County has categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the 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, 2021. 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, 2021

NOTE 6 – INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2021 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	\$719,521	\$0
Motor Vehicle Gas Tax	0	525,000
Board of Developmental Disabilities	164,803	0
Other Nonmajor Governmental	0	359,324
Totals	\$884,324	\$884,324

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 3.50%, 4.68% and 2.50% respectively.

Funds	Advances to Other Funds	Advances from Other Funds
General	\$950,952	\$0
Board of Developmental Disabilities	1,134,048	0
Other Nonmajor Governmental	0	2,085,000
Total	\$2,085,000	\$2,085,000

C. Interfund Transfers

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Transfer from Funds	Transfer to Funds
	Other Nonmajor Governmental
General	\$6,154,962
Motor Vehicle Gas Tax	226,157
Board of Developmental Disabilities	100,000
Other Nonmajor Governmental	24,236
Totals	\$6,505,355

NOTE 7 – RECEIVABLES

Receivables at December 31, 2021 consisted of property taxes, sales taxes, interest, accounts (billings for user charged services), loans, capital lease and intergovernmental grants. All receivables are considered fully collectible. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities and Fiduciary Fund	
<i>General Fund</i>	
Local Government Distributions and Other Grants	\$1,316,787
<i>Motor Vehicle Gas Tax Fund</i>	
Auto Tax and Gas Tax Distributions	3,123,468
<i>Board of Developmental Disabilities Funds</i>	
State/Federal Funding	388,834
<i>Other Nonmajor Governmental Funds</i>	
Small Cities Block Grant	12,500
Prison Diversion Grants	731,768
Child Care Grants	230,924
Sheriff Grants	227,951
Children Services State Funding	59,400
Emergency Management	312,457
Senior Citizens State Funding	37,242
Court Grants	3,259
VOCA/SVAA Grants	4,735
Other Grants	20
Total Other Nonmajor Governmental Funds	1,620,256
<i>Fiduciary Funds</i>	
Library and Local Government Distributions	2,943,797
Auto Tax and Gas Tax Distributions	3,470,701
Total Fiduciary Funds	6,414,498
Total Intergovernmental Receivables	\$12,863,843

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 8 – CAPITAL ASSETS

A summary of changes in general capital assets during 2021 were as follows:

	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$3,523,964	\$0	\$0	\$3,523,964
Construction in Progress	5,091,502	6,477,473	0	11,568,975
Total Nondepreciable Capital Assets	8,615,466	6,477,473	0	15,092,939
<i>Depreciable Capital Assets:</i>				
Land Improvements	8,271,629	248,979	0	8,520,608
Buildings, Structures and Improvements	40,446,514	39,567	0	40,486,081
Furniture, Fixtures and Equipment	13,896,164	1,004,134	(686,325)	14,213,973
Infrastructure	51,887,573	1,414,446	(2,177,921)	51,124,098
Total Depreciable Capital Assets	114,501,880	2,707,126	(2,864,246)	114,344,760
<i>Accumulated Depreciation:</i>				
Land Improvements	(6,026,177)	(262,987)	0	(6,289,164)
Buildings, Structures and Improvements	(27,107,852)	(979,048)	0	(28,086,900)
Furniture, Fixtures and Equipment	(9,102,947)	(875,455)	525,328	(9,453,074)
Infrastructure	(28,099,997)	(2,334,426)	2,177,921	(28,256,502)
Total Accumulated Depreciation	(70,336,973)	(4,451,916)	2,703,249	(72,085,640)
Total Depreciable Capital Assets	44,164,907	(1,744,790)	(160,997)	42,259,120
Governmental Activities Capital Assets, Net	\$52,780,373	\$4,732,683	(\$160,997)	\$57,352,059

At December 31, 2021, furniture, fixtures and equipment include \$379,391 of capital assets under capital leases. For governmental activities, depreciation expense was charged to functions as follows:

Governmental Activities	
<i>General Government:</i>	
Legislative and Executive	\$666,236
Judicial	33,618
Public Safety	683,152
Public Works	2,927,202
Human Services	141,708
Governmental Activities Depreciation Expense	\$4,451,916

Ross County, Ohio
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For the Year Ended December 31, 2021

A summary of changes in capital assets during 2021 for business-type activities were as follows:

	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$14,434	0	0	\$14,434
Total Nondepreciable Capital Assets	14,434	0	0	14,434
<i>Depreciable Capital Assets:</i>				
Plant and Facilities	249,987	0	0	249,987
Total Depreciable Capital Assets	249,987	0	0	249,987
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(223,006)	(5,000)	0	(228,006)
Total Accumulated Depreciation	(223,006)	(5,000)	0	(228,006)
Total Depreciable Capital Assets, Net	26,981	(5,000)	0	21,981
Business-Type Activities Capital Assets, Net	\$41,415	(\$5,000)	\$0	\$36,415

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 9 – LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2021 was as follows:

Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021	Amounts Due Within One Year
Governmental Activities:					
<i>General Obligation Notes Payable:</i>					
Various Purpose - Series 2018 2018-2028; 3.30%; \$2,630,000	\$2,135,000	\$0	\$240,000	\$1,895,000	\$245,000
Correctional Facility Improvements 2018-2042; 2.00% - 3.5%; \$6,130,000	5,485,000	0	170,000	5,315,000	175,000
Issuance Premium on Debt	200,558	0	9,116	191,442	9,117
Equipment Acquisition 2019-2024; 3.20%; \$430,964	350,114	0	350,114	0	0
Various Purpose-Series 2021 2021-2028; 3.30%; \$1,956,000	0	1,956,000	558,000	1,398,000	556,000
Issuance Premium	0	52,460	12,063	40,397	13,230
Total General Obligation Bonds Payable	8,170,672	2,008,460	1,339,293	8,839,839	998,347
<i>Sales Tax Refunding Bonds Payable:</i>					
Various Purpose-Series 2012 2012-2024 2.00%-2.50%; \$4,435,000	1,565,000	0	1,565,000	0	0
Issuance Premium Debt	61,901	0	61,901	0	0
Total General Obligation Bonds Payable	1,626,901	0	1,626,901	0	0
<i>Loan Payable:</i>					
SIB Loan - ODOT 2019-2039 3.00%; \$2,006,000	2,006,000	0	8,563	1,997,437	30,501
Total Loan Payable	2,006,000	0	8,563	1,997,437	30,501
<i>Net Pension Liability:</i>					
OPERS	23,431,656	0	5,632,671	17,798,985	0
STRS	2,827,918	0	1,321,271	1,506,647	0
Total Net Pension Liability	26,259,574	0	6,953,942	19,305,632	0
<i>Net OPEB Liability</i>					
OPERS	15,564,262	0	15,564,262	0	0
Total Net OPEB Liability	15,564,262	0	15,564,262	0	0
<i>Other Long-Term Obligations:</i>					
Compensated Absences	2,849,316	1,382,647	1,999,962	2,232,001	1,481,570
Capital Leases	119,084	101,165	60,200	160,049	53,735
Claims Payable	42,890	2,041	42,890	2,041	2,041
Total Other Long-Term Liability	3,011,290	1,485,853	2,103,052	2,394,091	1,537,346
Governmental Activities Long-Term Obligations	\$56,638,699	\$3,494,313	\$27,596,013	\$32,536,999	\$2,566,194

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

The Various Purpose – Series 2021 bonds were issued to refund the Equipment Acquisition Bonds and Various Purpose Sales Tax Bonds. These bonds were paid off on March 4, 2021 and April 5, 2021. The refunding resulted in a savings reduction of \$52,460 in future debt service payments and an economic gain of \$95,011.

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. These bonds were paid off with the proceeds of the Various Purpose-Series 2021 bonds.

Both the Correctional Facility Improvements and Various Purpose – Series 2021 bonds were sold at a premium and the remaining unamortized premiums are being amortized over the life of the bonds. These amounts are \$191,442 and \$40,397, 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. These bonds were paid off with the proceeds of the Various Purpose-Series 2021 bonds.

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, 2021 are as follows:

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

For the Year Ended December 31	Principal	Interest
2022	\$976,000	\$271,248
2023	987,000	255,452
2024	730,000	239,320
2025	455,000	223,465
2026	475,000	207,155
2027-2031	1,675,000	799,750
2032-2036	1,330,000	533,875
2037-2041	1,620,000	246,950
2042	360,000	12,601
Totals	\$8,608,000	\$2,789,816

The amortization table above does not agree to the principal reported in the debt table on page 75. The table does not include the SIB loan which is not completed, therefore a final amortization schedule has not been provided.

Long-Term Bonds – All long-term bonds issued for governmental purposes of the County are retired through the Bond Retirement Fund from funds transferred in by the General Fund and Motor Vehicle Gas Tax Fund. The Various Purpose – Series 2018, Correctional Facility Improvements and Various Purpose – Series 2021 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.

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.

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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 \$379,391, 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 \$60,200 were made in 2021 and are reflected as debt service principal in the General Fund.

The County's future minimum lease payments under capital lease obligations as of December 31, 2021 are as follows:

For the Year Ended December 31	Capital Lease Payments
2022	\$63,690
2023	52,743
2024	29,938
2025	21,499
2026	14,220
Total Minimum Lease Payments	182,090
Less: Amount Representing Interest	22,041
Present Value of Net Minimum Lease Payments	\$160,049

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 \$1,161,050 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, 2021:

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For the Year Ended December 31	Capital Lease Receivable
2022	\$125,519
2023	125,519
2024	125,519
2025	125,519
2026	125,519
2027-2030	533,455
Total Future Minimum Lease Receivable	1,161,050
Less: Unearned Interest Income	(108,333)
Net Minimum Lease Receivable	\$1,052,717

NOTE 11 - CONDUIT DEBT OBLIGATIONS

Adena Regional Medical Center

In May 2021, the County issued, on behalf of the Adena Regional Medical Center (the Hospital), \$30,000,000 of Hospital Facilities Revenue Bonds. The bonds were issued for the purpose of financing the acquisition of properties, which included the purchase of the Carlisle and Pavilion financing leases that occurred in 2021.

In June 2019, the County issued, on behalf of 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 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, 2021, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$109,145,000. Of this amount, \$29,290,000 was payable on the 2021 Series, \$78,800,000 was payable on the 2019 Series, and \$1,055,000 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.

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

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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 ACFR referenced above for additional information):

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

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	2020		2019	
	State and Local	Law Enforcement	State and Local	Law Enforcement
Statutory Maximum Contribution Rates				
Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	**	10.0%	**
Actual Contribution Rates				
Employer:				
Pension	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.

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 \$2,532,460 for 2021. Of this amount, \$198,438 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 (CO). 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

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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.

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 \$200,713 for 2021. 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, 2020, 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, 2021, 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:

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	OPERS	STRS	Total
<i>Proportion of the Net Pension Liability:</i>			
Current Measurement Date	0.120200%	0.01178366%	
Prior Measurement Date	0.118547%	0.01168733%	
Change in Proportionate Share	<u>0.001653%</u>	<u>0.00009633%</u>	
Proportionate Share of the Net Pension Liability	\$17,798,985	\$1,506,647	\$19,305,632
Pension Expense	\$297,809	(\$107,240)	\$190,569

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences Between Expected and Actual Experience	\$0	\$46,548	\$46,548
Changes of assumptions	0	417,971	417,971
Changes in Proportion and Differences Between County			
Contributions and Proportionate Share of Contributions	253,844	75,266	329,110
County Contributions Subsequent to the Measurement Date	<u>2,532,460</u>	<u>100,028</u>	<u>2,632,488</u>
Total Deferred Outflows of Resources	<u>\$2,786,304</u>	<u>\$639,813</u>	<u>\$3,426,117</u>
Deferred Inflows of Resources			
Differences Between Expected and Actual Experience	\$744,547	\$9,443	\$753,990
Net Difference between Projected and			
Actual Earnings on Pension Plan Investments	6,937,524	1,298,440	8,235,964
Changes in Proportion and Differences Between County			
Contributions and Proportionate Share of Contributions	<u>128,892</u>	<u>214,781</u>	<u>343,673</u>
Total Deferred Inflows of Resources	<u>\$7,810,963</u>	<u>\$1,522,664</u>	<u>\$9,333,627</u>

\$2,632,488 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending June 30:			
2022	(\$2,889,148)	(\$321,648)	(3,210,796)
2023	(893,826)	(180,836)	(1,074,662)
2024	(2,827,969)	(226,645)	(3,054,614)
2025	<u>(946,176)</u>	<u>(253,750)</u>	<u>(1,199,926)</u>
	<u>(\$7,557,119)</u>	<u>(\$982,879)</u>	<u>(\$8,539,998)</u>

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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 (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, 2020, 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, 2020, 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	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent
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 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 2020, 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

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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 2020.

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 2020 and the long-term expected real rates of return:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00%	1.32%
Domestic Equities	21.00%	5.64%
Real Estate	10.00%	5.39%
Private Equity	12.00%	10.42%
International Equities	23.00%	7.36%
Other investments	9.00%	4.75%
Total	100.00%	5.43%

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	\$33,951,658	\$17,798,985	\$4,368,064

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Actuarial Assumptions - STRS

The total pension liabilities in the June 1, 2021 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
Investment Rate of Return	7.00%, net of investment expenses, including inflation
Discount Rate of Return	7.00%
Payroll Increases	3.00%
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, 2021, 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	<u>1.00%</u>	2.25%
 Total	 <u>100.00%</u>	

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

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Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

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 7.00%, 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 (6.00%) or one-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Decrease (8.00%)
County's Proportionate Share of the Net Pension Liability	\$2,821,386	\$1,506,647	\$395,695

Adjustment and Benefit Changes Since the Prior Measurement Date

The discount rate was adjusted to 7.00% from 7.45% for the June 30, 2021 valuation.

NOTE 13 – DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

The net OPEB asset reported on the Statement of Net Position represents an asset 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 asset 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 asset 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.

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Ohio Revised Code limits the County's obligation for this asset 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 asset 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 asset. Resulting adjustments to the net OPEB asset 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 asset* on the accrual basis of accounting. Any asset 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' ACFR 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 2021, 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 2021. 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 2021 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 2021.

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 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, 2021, STRS did not allocate any employer contributions to post-employment health care.

OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB asset and total OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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, 2021, 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 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 Asset:</i>			
Current Measurement Date	0.114342%	0.01178366%	
Prior Measurement Date	<u>0.112682%</u>	<u>0.01168733%</u>	
Change in Proportionate Share	<u>0.001660%</u>	<u>0.00009633%</u>	
Proportionate Share of the Net OPEB (Asset)	(\$2,037,090)	(\$248,449)	(\$2,285,539)
OPEB Expense (Gain)	(\$12,374,804)	(\$35,083)	(\$12,409,887)

At December 31, 2021, 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>
Deferred Outflows of Resources			
Differences between Expected and Actual Experience	\$0	\$8,848	\$8,848
Changes of Assumptions	1,001,455	15,869	1,017,324
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	<u>140,076</u>	<u>3,098</u>	<u>143,174</u>
Total Deferred Outflows of Resources	<u>\$1,141,531</u>	<u>\$27,815</u>	<u>\$1,169,346</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$1,838,463	\$45,519	\$1,883,982
Net Difference between Projected and Actual Earnings to OPEB Plan Investment Earnings	1,084,982	68,866	1,153,848
Changes of Assumptions	3,300,696	148,222	3,448,918
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	<u>80,521</u>	<u>55,564</u>	<u>136,085</u>
Total Deferred Inflows of Resources	<u>\$6,304,662</u>	<u>\$318,171</u>	<u>\$6,622,833</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 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:

Ross County, Ohio
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	OPERS	STRS	Total
Fiscal Year Ending June 30:			
2022	(\$2,721,556)	(\$85,599)	(\$2,807,155)
2023	(1,842,242)	(83,873)	(1,926,115)
2024	(471,487)	(82,807)	(554,294)
2025	(127,846)	(28,329)	(156,175)
2026	0	(9,984)	(9,984)
2027	0	236	236
	(\$5,163,131)	(\$290,356)	(\$5,453,487)

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 asset was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. 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	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	2.00 percent
Health Care Cost Trend Rate	8.5 percent, initial 3.5 percent, ultimate in 2035
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 2020, 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 2020.

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 2020 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	100.00 %	4.43 %

Discount Rate

A single discount rate of 6.00 percent was used to measure the OPEB asset on the measurement date of December 31, 2021. 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 2.00 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 2120. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2120, 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 Asset to Changes in the Discount Rate

The following table presents the County’s proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability(Asset)	(\$506,534)	(\$2,037,090)	(\$3,295,330)

Sensitivity of the County’s Proportionate Share of the Net OPEB Asset 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 asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset 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 2021 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.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's Proportionate Share of the Net OPEB Liability(Asset)	(\$2,086,737)	(\$2,037,090)	(\$1,981,543)

Changes since prior Measurement Date and to Report Date

On January 15, 2020, the Board 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 asset.

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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, 2021, actuarial valuation are presented below:

Projected salary	12.50 percent at age 20 to 2.50 percent at age 65	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Payroll	3.00 percent	
Cost-of-Living Adjustments	0.0 percent	
Health Care Cost	Initia	Ultimat
Medical		
Pre-Medicare	5.00%	4.00%
Medicare	(16.18%)	4.00%
Prescription		
Pre-Medicare	6.50%	4.00%
Medicare	29.98%	4.00%

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, 2021, 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:

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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 asset was 7.00 percent as of June 30, 2021. 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 7.00% was used to measure the total OPEB asset at June 30, 2021.

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

The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 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		
	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB Asset	(\$209,652)	(\$248,449)	(\$280,857)
	Current		
	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
County's Proportionate Share of the Net OPEB Asset	(\$279,544)	(\$248,449)	(\$209,997)

Benefit Term Changes Since the Prior Measurement Date

The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy percentages was updated to reflect it is expected to be negative in calendar year 2022. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

Assumption Changes Since the Prior Measurement Date

The discount rate was adjusted to 7.00 percent from 7.45 percent for the June 30, 2021 valuation.

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 \$128,760,145. 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 \$2,041 has been accrued as of December 31, 2021.

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Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2020 and 2021 are:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2020	\$96,899	\$42,890	\$96,899	\$42,890
2021	42,890	2,041	42,890	2,041

The County had a slight reduction in its insurance coverage on buildings and contents from that maintained last year. There have been no insurance settlements that have exceeded insurance coverage in any of the past three years.

NOTE 15 – PROPERTY TAX REVENUE

Property taxes include amounts levied against 2020 real and public utility property. The assessed value by property classification upon which 2021 revenues were derived follows:

Property Classification	Assessed Values
Real Property	\$1,336,097,970
Public Utility Personal Property	171,838,710
Total	\$1,507,936,680

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. The County is authorized to levy up to 3.10 mills of the first 10 mills of assessed value for the General Fund. In addition to the 3.10 mills, 8.60 mills have been levied based upon mills voted for the Developmental Disabilities, Children Services, and Senior Citizens levies. All property tax revenue generated by these levies is accounted for in the governmental funds of the County. A summary of voted millage follows:

Levy Purpose	Original Collection Year	(a) Authorized Rate	(b) Rate Levied for		Final Collection Year
			Current Year R/A	C/I	
Children Services (c)	2019	1.00	0.69	0.97	2023
Senior Citizens (c)	2018	0.50	0.37	0.49	2022
Senior Citizens (c)	2021	0.30	0.26	0.30	2025
Developmental Disabilities (c)	2011	3.80	3.15	3.70	Continuing
Developmental Disabilities (c)	2017	3.00	2.64	2.96	Continuing
Totals		8.60	7.11	8.42	

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(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 2021, real property taxes were levied on January 1, 2021, on assessed values as of January 1, 2020 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 26, 2021 and July 9, 2021. 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 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, 2021. 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 2022 are recorded as revenue in 2021; 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:

Community Reinvestment Area (CRA) Program

The Ohio Community Reinvestment Area program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. Community Reinvestment Areas (CRA) are areas of land in which property owners can receive tax incentives for investing in real property improvements. In order to use the Community Reinvestment program, a city, village, or county petitions to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing has traditionally been discouraged. Once the area is confirmed by the Directory of ODSA, communities may offer real property tax exemptions to taxpayers that invest in that area.

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The County determines the type of development to support by specifying the eligibility of residential, commercial and/or industrial projects. The County negotiates property tax exemptions on new property tax from investment for up to one hundred percent (100%) for up to fifteen years based on the amount of investments made to renovate or construct buildings within a CRA. 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. For commercial projects, job retention and/or creation is also required. Agreements must be in place before the project begins. Provisions for recapturing property tax exemptions, which can be used at the discretion of the County, are pursuant to ORC Section 9.66(C)(1) and 9.66(C)(2).

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, 2021 follows:

<u>Program</u>	<u>Tax Abated</u>	<u>Amount</u>
Community Reinvestment Area	Property Tax	\$8,487
Enterprise Zone Agreements	Property Tax	98,067

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

Ross County, Ohio
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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 2021, these sales taxes generated a combined total of \$19,633,035 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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

Currently, the Ross County Law complex is undergoing a renovation project during 2021. The County has recorded \$13,254,555 on its capital assets that represents the County's construction in progress. The City of Chillicothe does not have any participation in the current renovation.

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 2021, 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 2021, contributed \$539,969 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 2021, the County contributed \$174,568 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 2021, the County did not contribute any funds toward the operation of this facility.

B. County Risk Sharing Authority, Inc.

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

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

Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. The County's payment to CORSA in 2021 for insurance was \$303,346.

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

county; and representatives from each of the One-Stop partners in each county.

During 2021, 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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Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 24 – FUND BALANCES

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

Fund Balances	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Other Governmental	Total
Fund Balances					
Nonspendable:					
Prepays	\$98,782	\$0	\$0	\$0	\$98,782
Materials & Supplies Inventory	180,805	749,823	17,930	9,384	957,942
Advances	950,952	0	1,134,048	0	2,085,000
Unclaimed Monies	195,195	0	0	0	195,195
Total Nonspendable	1,425,734	749,823	1,151,978	9,384	3,336,919
Restricted for:					
General Government Services	0	0	0	1,798,462	1,798,462
Court System Services	0	0	0	1,205,016	1,205,016
Economic Development	0	0	0	107,891	107,891
Road and Bridge Projects	0	5,636,727	0	0	5,636,727
Developmental Disabilities	0	0	12,035,152	0	12,035,152
Public Safety	0	0	0	2,193,852	2,193,852
Human Services	0	0	0	1,573,668	1,573,668
County Ditch Projects	0	0	0	72,180	72,180
American Rescue Plan	555,000	0	0	0	555,000
Capital Improvements	15,000	0	0	2,936,274	2,951,274
Total Restricted	570,000	5,636,727	12,035,152	9,887,343	28,129,222
Committed to:					
Corrections and Law Enforcement	1,582,563	0	0	0	1,582,563
Debt Service Payments	0	0	0	402,212	402,212
Capital Improvements	0	0	0	265,424	265,424
Rehabilitation Center	0	0	0	36,461	36,461
Total Committed	1,582,563	0	0	704,097	2,286,660
Assigned to:					
General Government Services	202,412	0	0	0	202,412
Court System Services	340,334	0	0	0	340,334
Public Safety	124,190	0	0	0	124,190
Public Works	520	0	0	0	520
Health Services	93,223	0	0	0	93,223
Veteran's Assistance and Services	60,701	0	0	0	60,701
Future Appropriations	634,536	0	0	0	634,536
Total Assigned	1,455,916	0	0	0	1,455,916
Unassigned (Deficit)	14,670,951	0	0	(1,714,878)	12,956,073
Total Fund Balances (Deficits)	\$19,705,164	\$6,386,550	\$13,187,130	\$8,885,946	\$48,164,790

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, the County's commitments for encumbrances in the governmental funds were as follows:

Funds	Year-End Encumbrances
General	\$1,514,040
Motor Vehicle Gas Tax	1,075,510
Board of Developmental Disabilities	229,331
<i>Other Nonmajor Governmental Funds:</i>	
Emergency Management	40,297
Septic Improvement	38,711
Small Cities Formula	56,094
401 Care and Custody Grant	89,967
Juvenile Court IV-E	46,723
County Correctional Facilities	1,664,841

Contractual Commitments

As of December 31, 2021, the County had contractual purchase commitments for the following project:

Project	Fund	Total Purchase Commitments	Total Expense as of December 31, 2021	Total Remaining on Contracts
Law Enforcement Complex	County Correctional Facilities	\$13,254,555	\$11,534,568	\$1,719,987

NOTE 26 – ACCOUNTABILITY

The County's fund deficits at December 31, 2021 were as follows:

Funds	Deficit Fund Balance
<i>Other Nonmajor Governmental Funds:</i>	
Road and Bridge Improvements	\$73,630
Permanent Improvement	1,606,360
Economic Development	34,888

The deficit fund balances in each of these funds are due to the recognition of payables in accordance with generally accepted accounting principles. These deficits do not exist on a cash basis and will be eliminated either through future revenues generated, transfers from the General Fund or payment of debt obligations.

NOTE 27 – SUBSEQUENT EVENTS

On April 15, 2022, the County paid \$30,000 against the loan balance of \$715,000 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 on the bonds is 3.50%.

NOTE 28 – COMPONENT UNIT – ROSS COUNTY LAND REUTILIZATION CORPORATION

A. Description of the Reporting Entity

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

B. Summary of Significant Accounting Policies

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

C. Basis of Presentation

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

Government-Wide Financial Statements – The Statement of Net Position and the Statement of Activities display information about the Corporation as a whole. These statements include the financial activities of the primary government, except for the fiduciary funds. These statements usually distinguish between those activities of the Corporation that are governmental and those that are business-type. The Corporation, however, does not have any business-type activities. The Statement of Net Position presents the financial condition of the governmental activities of the Corporation at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Corporation’s governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Corporation, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Corporation.

D. Measurement Focus

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

E. Basis of Accounting

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

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

Nonexchange transactions, in which the Corporation receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Corporation must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Corporation on a reimbursement basis.

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

F. Budgetary Process

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

G. Federal Income Tax

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

H. Cash and Investments

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

I. Accrued Liabilities and Long-Term Obligations

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

J. Net Position

Net position represents the difference between assets and liabilities. Net position 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 2021, the Corporation contracted with West Bend Insurance and The Cincinnati Insurance Company for the various types of Insurance. Since being incorporated there have not been any claims. There have been no significant reductions in coverage from the prior year.

P. Subsequent Events

The Corporation has not acquired any additional properties in 2022.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Q. Deposits

At December 31, 2021, the entire amount of the Corporation's bank balance of \$31,293 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.

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.

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Required Supplementary Information

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

	2021	2020	2019	2018
<i>Pension</i> (1)				
County's Proportion of the Net Pension Liability (Asset)	0.120200%	0.118547%	0.121467%	0.120958%
County's Proportionate Share of the Net Pension Liability Asset	\$17,798,985	\$23,431,656	\$33,267,425	\$18,975,984
County Covered Payroll	\$16,747,080	\$16,455,722	\$16,154,909	\$15,952,542
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	106.28%	142.39%	205.93%	118.95%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	86.88%	82.17%	74.70%	84.66%
<i>OPEB</i> (2)				
County's Proportion of the Net OPEB Liability (Asset)	0.114342%	0.112682%	0.115291%	0.115220%
County's Proportionate Share of the Net OPEB Asset	\$2,037,090	\$0	\$0	\$0
County's Proportionate Share of the Net OPEB Liability	\$0	\$15,564,262	\$15,031,227	\$12,512,011
County Covered Payroll	\$16,747,080	\$16,455,722	\$16,154,909	\$15,952,542
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(12.16%)	94.58%	93.04%	78.43%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%

(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.

2017	2016	2015	2014
0.116945%	0.118925%	0.113395%	0.113395%
\$26,566,166	\$20,599,353	\$13,676,724	\$13,367,812
\$15,068,185	\$14,404,610	\$13,757,547	\$14,201,562
176.31%	143.01%	99.41%	94.13%
77.25%	81.08%	86.45%	86.36%
0.111828%	N/A	N/A	N/A
\$0	N/A	N/A	N/A
\$11,294,978	N/A	N/A	N/A
\$15,068,185	N/A	N/A	N/A
74.96%	N/A	N/A	N/A
54.04%	N/A	N/A	N/A

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

	2021	2020	2019	2018
<i>Pension (1)</i>				
County's Proportion of the Net Pension Liability (Asset)	0.01178366%	0.01168733%	0.01257319%	0.01177901%
County's Proportionate Share of the Net Pension Liability (Asset)	\$1,506,647	\$2,827,918	\$2,780,485	\$2,589,940
County Covered Payroll	\$1,454,021	\$1,427,729	\$1,463,379	\$1,479,364
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	103.62%	198.07%	190.00%	175.07%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	87.80%	75.50%	77.40%	77.30%
<i>OPEB (2)</i>				
County's Proportion of the Net OPEB Liability (Asset)	0.01178366%	0.01168733%	0.01257319%	0.01177901%
County's Proportionate Share of the Net OPEB Liability	\$0	\$0	\$0	\$0
County's Proportionate Share of the Net OPEB Asset	(\$248,449)	(\$205,405)	(\$208,242)	(\$189,277)
County Covered Payroll	\$1,454,021	\$1,427,729	\$1,463,379	\$1,479,364
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(17.09%)	(14.39%)	(14.23%)	(12.79%)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	174.73%	182.13%	174.74%	176.00%

(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.

2017	2016	2015	2014	2013
0.01483963%	0.012769%	0.011816%	0.011816%	0.011816%
\$3,525,186	\$4,274,183	\$3,265,461	\$2,589,332	\$3,084,395
\$1,580,643	\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521
223.02%	287.67%	241.94%	211.15%	296.14%
75.30%	72.09%	74.71%	69.30%	69.30%
0.01483963%	N/A	N/A	N/A	N/A
\$578,988	N/A	N/A	N/A	N/A
\$0	N/A	N/A	N/A	N/A
\$1,580,643	N/A	N/A	N/A	N/A
36.63%	N/A	N/A	N/A	N/A
47.11%	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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$2,224,301	\$2,110,529	\$2,065,733	\$2,006,205
Contributions in Relation to the Contractually Required Contribution	<u>(2,224,301)</u>	<u>(2,110,529)</u>	<u>(2,065,733)</u>	<u>(2,006,205)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$15,887,864	\$15,075,207	\$14,755,236	\$14,330,036
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$308,159	\$302,609	\$307,788	\$330,302
Contributions in Relation to the Contractually Required Contribution	<u>(308,159)</u>	<u>(302,609)</u>	<u>(307,788)</u>	<u>(330,302)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,702,536	\$1,671,873	\$1,700,486	\$1,824,873
Contributions as a Percentage of Covered Payroll	18.10%	18.10%	18.10%	18.10%

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$1,836,379	\$1,605,054	\$1,525,667	\$1,436,156	\$1,627,240	\$1,561,788
<u>(1,836,379)</u>	<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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$14,125,986	\$13,375,450	\$12,713,892	\$11,967,967	\$12,517,231	\$15,617,879
13.00%	12.00%	12.00%	12.00%	13.00%	10.00%
\$312,341	\$272,530	\$272,206	\$288,122	\$288,021	\$248,719
<u>(312,341)</u>	<u>(272,530)</u>	<u>(272,206)</u>	<u>(288,122)</u>	<u>(288,021)</u>	<u>(248,719)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,826,556	\$1,692,735	\$1,690,718	\$1,789,580	\$1,684,331	\$1,763,961
17.10%	16.10%	16.10%	16.10%	17.10%	14.10%

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i><u>OPERS - All Others</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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$15,887,864	\$15,075,207	\$14,755,236	\$14,330,036
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<i><u>OPERS - Law Enforcement</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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,702,536	\$1,671,873	\$1,700,486	\$1,824,873
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$141,260	\$267,510	\$254,278	\$239,359	\$125,172	\$624,715
<u>(141,260)</u>	<u>(267,510)</u>	<u>(254,278)</u>	<u>(239,359)</u>	<u>(125,172)</u>	<u>(624,715)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$14,125,986	\$13,375,450	\$12,713,892	\$11,967,967	\$12,517,231	\$15,617,879
1.00%	2.00%	2.00%	2.00%	1.00%	4.00%
\$18,266	\$33,854	\$33,814	\$35,792	\$16,843	\$70,558
<u>(18,266)</u>	<u>(33,854)</u>	<u>(33,814)</u>	<u>(35,792)</u>	<u>(16,843)</u>	<u>(70,558)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,826,556	\$1,692,735	\$1,690,718	\$1,789,580	\$1,684,331	\$1,763,961
1.00%	2.00%	2.00%	2.00%	1.00%	4.00%

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i><u>Pension</u></i>				
Contractually Required Contribution	\$200,713	\$199,882	\$204,873	\$207,111
Contributions in Relation to the Contractually Required Contribution	<u>(200,713)</u>	<u>(199,882)</u>	<u>(204,873)</u>	<u>(207,111)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,433,664	\$1,427,729	\$1,463,379	\$1,479,364
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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,433,664	\$1,427,729	\$1,463,379	\$1,479,364
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$221,290	\$208,011	\$188,960	\$159,421	\$135,398	\$118,665
<u>(221,290)</u>	<u>(208,011)</u>	<u>(188,960)</u>	<u>(159,421)</u>	<u>(135,398)</u>	<u>(118,665)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,580,643	\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521	\$912,807
14.00%	14.00%	14.00%	13.00%	13.00%	13.00%
\$0	\$0	\$0	\$12,263	\$10,415	\$9,128
<u>0</u>	<u>0</u>	<u>0</u>	<u>(12,263)</u>	<u>(10,415)</u>	<u>(9,128)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,580,643	\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521	\$912,807
0.00%	0.00%	0.00%	1.00%	1.00%	1.00%

ROSS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2021

NOTE 1 – OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO

Pension

Changes in benefit terms:

There were no changes in benefit terms for the period 2014-2021.

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.

2021: The COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees reduced for 1.4% to 0.5%.

Other Postemployment Benefits

Changes in benefit terms:

For 2018-2019, there were no changes in benefit terms.

For 2020, On January 15, 2020, the Board 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.

For 2021, 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%.

ROSS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2021

NOTE 1 – OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO (Continued)

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

- The single discount rate increased from 3.16% to 6.00%.
- The municipal bond rate decreased from 2.75% to 2.00%.
- The initial health care cost trend rate decreased from 10.5% to 8.5%.

NOTE 2 - STATE TEACHERS RETIREMENT SYSTEM OF OHIO

Pension

Changes in benefit terms:

For 2018-2021, there were no changes in benefit terms.

Changes in assumptions:

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

For 2021, the discount rate was adjusted to 7.00% from 7.45%.

Other Postemployment Benefits

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.

For 2020, there were no changes in benefit terms.

For 2021, there were no changes in benefit terms.

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

ROSS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2021

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

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

Combining Statements
and Individual
Fund Schedules

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

Nonmajor Special Revenue Funds

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

Dog and Kennel - To account for the dog warden's operations, financed by sales of dog tags, kennel permits, 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

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.

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.

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

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.

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.

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

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.

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

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

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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets					
Equity in Pooled Cash, Cash Equivalents	\$6,534,944	\$402,212	\$1,974,144	\$0	\$8,911,300
Cash and Cash Equivalents in Segregated Accounts	652,859	0	0	0	652,859
Cash and Cash Equivalents with Escrow Agent	0	0	1,317,519	0	1,317,519
Intergovernmental Receivable	1,620,256	0	0	0	1,620,256
Property Taxes Receivable	2,155,096	0	0	0	2,155,096
Loans Receivable	715,000	0	0	0	715,000
Materials and Supplies Inventory	9,384	0	0	0	9,384
<i>Total Assets</i>	<u>\$11,687,539</u>	<u>\$402,212</u>	<u>\$3,291,663</u>	<u>\$0</u>	<u>\$15,381,414</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$81,296	\$0	\$0	\$0	\$81,296
Accrued Wages Payable	36,277	0	0	0	36,277
Contracts Payable	141,548	0	143,526	0	285,074
Intergovernmental Payable	27,105	0	0	0	27,105
Accrued Interest Payable	34,888	0	6,990	0	41,878
Interfund Payable	86,324	0	273,000	0	359,324
Advances from Other Funds	685,000	0	1,400,000	0	2,085,000
<i>Total Liabilities</i>	<u>1,092,438</u>	<u>0</u>	<u>1,823,516</u>	<u>0</u>	<u>2,915,954</u>
Deferred Inflows of Resources	<u>3,579,514</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,579,514</u>
Fund Balances					
Nonspendable	9,384	0	0	0	9,384
Restricted	7,004,630	0	2,882,713	0	9,887,343
Committed	36,461	402,212	265,424	0	704,097
Unassigned (Deficit)	(34,888)	0	(1,679,990)	0	(1,714,878)
<i>Total Fund Balances</i>	<u>7,015,587</u>	<u>402,212</u>	<u>1,468,147</u>	<u>0</u>	<u>8,885,946</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$11,687,539</u>	<u>\$402,212</u>	<u>\$3,291,663</u>	<u>\$0</u>	<u>\$15,381,414</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$1,997,101	\$0	\$0	\$0	\$1,997,101
Lodging Taxes	372,584	0	0	0	372,584
Intergovernmental	3,168,060	0	1,087,517	0	4,255,577
Interest	1,067	0	4,540	0	5,607
Fines and Forfeitures	203,638	0	0	0	203,638
Charges for Services	1,720,563	0	0	0	1,720,563
Special Assessments	13,910	0	0	0	13,910
Other	113,755	14	0	0	113,769
<i>Total Revenues</i>	<u>7,590,678</u>	<u>14</u>	<u>1,092,057</u>	<u>0</u>	<u>8,682,749</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	1,109,860	0	0	0	1,109,860
Judicial	651,966	0	0	0	651,966
Public Safety	1,922,472	0	0	0	1,922,472
Public Works	535,586	0	0	0	535,586
Human Services	2,593,283	0	0	280	2,593,563
Economic Development and Assistance	792,140	0	0	0	792,140
Capital Outlay	0	0	6,768,462	0	6,768,462
<i>Debt Service:</i>					
Principal Retirement	0	968,000	0	0	968,000
Interest and Fiscal Charges	42,389	304,792	109,012	0	456,193
Bond Issuance Costs	0	19,350	0	0	19,350
Current Refunding	0	1,915,114	0	0	1,915,114
<i>Total Expenditures</i>	<u>7,647,696</u>	<u>3,207,256</u>	<u>6,877,474</u>	<u>280</u>	<u>17,732,706</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(57,018)</u>	<u>(3,207,242)</u>	<u>(5,785,417)</u>	<u>(280)</u>	<u>(9,049,957)</u>
Other Financing Sources (Uses)					
Issuance of Refunding Bonds	0	1,956,000	0	0	1,956,000
Transfers In	414,362	1,251,734	4,839,259	0	6,505,355
Transfers Out	0	0	(24,236)	0	(24,236)
<i>Total Other Financing Sources (Uses)</i>	<u>414,362</u>	<u>3,207,734</u>	<u>4,815,023</u>	<u>0</u>	<u>8,437,119</u>
<i>Net Change in Fund Balances</i>	357,344	492	(970,394)	(280)	(612,838)
<i>Fund Balances at Beginning of Year</i>	<u>6,658,243</u>	<u>401,720</u>	<u>2,438,541</u>	<u>280</u>	<u>9,498,784</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$7,015,587</u></u>	<u><u>\$402,212</u></u>	<u><u>\$1,468,147</u></u>	<u><u>\$0</u></u>	<u><u>\$8,885,946</u></u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$142,593	\$41,634	\$10,143	\$274,134	\$1,712,418
Cash and Cash Equivalents In Segregated Accounts	0	52,067	134,919	0	0
Intergovernmental Receivable	0	20	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	7,290	0	0	0	1,051
<i>Total Assets</i>	<u>\$149,883</u>	<u>\$93,721</u>	<u>\$145,062</u>	<u>\$274,134</u>	<u>\$1,713,469</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$1,430	\$0	\$0	\$3,495	\$0
Accrued Wages Payable	3,653	0	0	2,672	5,951
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	1,609	0	0	1,180	2,657
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>6,692</u>	<u>0</u>	<u>0</u>	<u>7,347</u>	<u>8,608</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	7,290	0	0	0	1,051
Restricted	135,901	93,721	145,062	266,787	1,703,810
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>143,191</u>	<u>93,721</u>	<u>145,062</u>	<u>266,787</u>	<u>1,704,861</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$149,883</u>	<u>\$93,721</u>	<u>\$145,062</u>	<u>\$274,134</u>	<u>\$1,713,469</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Sheriff Concealed Weapon	Court General Projects	911 Equipment	Mediator Fees
\$51,166	\$55,948	\$9,007	\$11,451	\$324,412	\$258,553	\$23,059	\$272,305
0	0	785	0	1,391	2,315	0	2,169
0	312,457	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>\$51,166</u>	<u>\$368,405</u>	<u>\$9,792</u>	<u>\$11,451</u>	<u>\$325,803</u>	<u>\$260,868</u>	<u>\$23,059</u>	<u>\$274,474</u>
\$0	\$30,023	\$9,007	\$0	\$0	\$0	\$0	\$0
0	2,720	0	0	0	0	0	1,306
0	10,271	0	0	0	0	0	0
0	1,201	0	0	2,900	0	0	567
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	44,215	9,007	0	2,900	0	0	1,873
0	276,046	0	0	0	0	0	0
0	0	0	0	0	0	0	0
51,166	48,144	785	11,451	322,903	260,868	23,059	272,601
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>51,166</u>	<u>48,144</u>	<u>785</u>	<u>11,451</u>	<u>322,903</u>	<u>260,868</u>	<u>23,059</u>	<u>272,601</u>
<u>\$51,166</u>	<u>\$368,405</u>	<u>\$9,792</u>	<u>\$11,451</u>	<u>\$325,803</u>	<u>\$260,868</u>	<u>\$23,059</u>	<u>\$274,474</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Probate Conduct of Business	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$13,785	\$52,623	\$116,282	\$47,526	\$116,419
Cash and Cash Equivalents In Segregated Accounts	22	25	411	0	590
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	58	0
<i>Total Assets</i>	<u>\$13,807</u>	<u>\$52,648</u>	<u>\$116,693</u>	<u>\$47,584</u>	<u>\$117,009</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$776	\$200	\$0	\$200
Accrued Wages Payable	0	268	0	2,648	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	38	0	1,488	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>1,082</u>	<u>200</u>	<u>4,136</u>	<u>200</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	58	0
Restricted	13,807	51,566	116,493	43,390	116,809
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>13,807</u>	<u>51,566</u>	<u>116,493</u>	<u>43,448</u>	<u>116,809</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$13,807</u>	<u>\$52,648</u>	<u>\$116,693</u>	<u>\$47,584</u>	<u>\$117,009</u>

Children Services	Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	County Ditch	Board of Elections Grant
\$9,314	\$5,572	\$0	\$0	\$169,615	\$101,615	\$38
0	6	0	0	3,676	0	0
59,400	0	37,242	0	0	0	0
1,130,123	0	1,024,973	0	0	0	0
0	0	0	715,000	0	0	0
0	0	0	0	0	0	0
<u>\$1,198,837</u>	<u>\$5,578</u>	<u>\$1,062,215</u>	<u>\$715,000</u>	<u>\$173,291</u>	<u>\$101,615</u>	<u>\$38</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	34,888	0	0	0
0	0	0	30,000	0	29,435	0
0	0	0	685,000	0	0	0
0	0	0	749,888	0	29,435	0
<u>1,165,607</u>	<u>0</u>	<u>1,040,089</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
33,230	5,578	22,126	0	173,291	72,180	38
0	0	0	0	0	0	0
0	0	0	(34,888)	0	0	0
<u>33,230</u>	<u>5,578</u>	<u>22,126</u>	<u>(34,888)</u>	<u>173,291</u>	<u>72,180</u>	<u>38</u>
<u>\$1,198,837</u>	<u>\$5,578</u>	<u>\$1,062,215</u>	<u>\$715,000</u>	<u>\$173,291</u>	<u>\$101,615</u>	<u>\$38</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	FEMA Grant	Prison Diversion Grants	Small Cities Revolving Loan	Small Cities Block Grant	Child Care Grants
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$53,651	\$253,670	\$64,947	\$155,411	\$1,502,332
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	0	731,768	0	12,500	230,924
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>\$53,651</u>	<u>\$985,438</u>	<u>\$64,947</u>	<u>\$167,911</u>	<u>\$1,733,256</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$17,200	\$18,267
Accrued Wages Payable	0	6,076	0	0	0
Contracts Payable	0	6,270	37,499	68,594	0
Intergovernmental Payable	0	4,324	1,674	0	6,858
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	500	0	0	2,589
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>17,170</u>	<u>39,173</u>	<u>85,794</u>	<u>27,714</u>
Deferred Inflows of Resources	<u>0</u>	<u>731,768</u>	<u>0</u>	<u>0</u>	<u>188,015</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	53,651	236,500	25,774	82,117	1,517,527
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>53,651</u>	<u>236,500</u>	<u>25,774</u>	<u>82,117</u>	<u>1,517,527</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$53,651</u>	<u>\$985,438</u>	<u>\$64,947</u>	<u>\$167,911</u>	<u>\$1,733,256</u>

Sheriff Grants	Court Grants	VOCA Grants	Rehabilitation Center	Hotel Lodging Tax	Jail Commissary	Total Nonmajor Special Revenue Funds
\$428,833	\$164,590	\$55,437	\$36,461	\$0	\$0	\$6,534,944
77,606	0	0	0	0	376,877	652,859
227,951	3,259	4,735	0	0	0	1,620,256
0	0	0	0	0	0	2,155,096
0	0	0	0	0	0	715,000
0	0	985	0	0	0	9,384
<u>\$734,390</u>	<u>\$167,849</u>	<u>\$61,157</u>	<u>\$36,461</u>	<u>\$0</u>	<u>\$376,877</u>	<u>\$11,687,539</u>
\$698	\$0	\$0	\$0	\$0	\$0	\$81,296
5,218	0	5,765	0	0	0	36,277
4,496	14,418	0	0	0	0	141,548
1,379	0	1,230	0	0	0	27,105
0	0	0	0	0	0	34,888
20,000	3,800	0	0	0	0	86,324
0	0	0	0	0	0	685,000
<u>31,791</u>	<u>18,218</u>	<u>6,995</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,092,438</u>
<u>174,730</u>	<u>3,259</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,579,514</u>
0	0	985	0	0	0	9,384
527,869	146,372	53,177	0	0	376,877	7,004,630
0	0	0	36,461	0	0	36,461
0	0	0	0	0	0	(34,888)
<u>527,869</u>	<u>146,372</u>	<u>54,162</u>	<u>36,461</u>	<u>0</u>	<u>376,877</u>	<u>7,015,587</u>
<u>\$734,390</u>	<u>\$167,849</u>	<u>\$61,157</u>	<u>\$36,461</u>	<u>\$0</u>	<u>\$376,877</u>	<u>\$11,687,539</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0
Intergovernmental	0	0	0	18,913	0
Interest	0	0	0	0	0
Fines and Forfeitures	3,653	33,264	80,468	0	0
Charges for Services	152,389	0	0	0	866,801
Special Assessments	0	0	0	0	0
Other	2,570	0	0	40,000	0
<i>Total Revenues</i>	<u>158,612</u>	<u>33,264</u>	<u>80,468</u>	<u>58,913</u>	<u>866,801</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	612,661
Judicial	0	0	0	0	0
Public Safety	292,680	22,030	57,450	0	0
Public Works	0	0	0	114,291	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>292,680</u>	<u>22,030</u>	<u>57,450</u>	<u>114,291</u>	<u>612,661</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(134,068)</u>	<u>11,234</u>	<u>23,018</u>	<u>(55,378)</u>	<u>254,140</u>
Other Financing Sources					
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>	15,932	11,234	23,018	57,122	254,140
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>127,259</u>	<u>82,487</u>	<u>122,044</u>	<u>209,665</u>	<u>1,450,721</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$143,191</u>	<u>\$93,721</u>	<u>\$145,062</u>	<u>\$266,787</u>	<u>\$1,704,861</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	238,922	0	0	0	0	0	0
1,064	0	0	0	0	0	0	0
0	0	0	421	0	0	0	0
0	0	16,879	0	101,973	37,654	141,358	34,437
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,064</u>	<u>238,922</u>	<u>16,879</u>	<u>421</u>	<u>101,973</u>	<u>37,654</u>	<u>141,358</u>	<u>34,437</u>
5,326	0	0	0	0	0	0	0
0	0	0	0	0	6,713	0	49,247
0	254,896	0	0	68,222	0	200,630	0
0	0	0	0	0	0	0	0
0	0	16,804	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>5,326</u>	<u>254,896</u>	<u>16,804</u>	<u>0</u>	<u>68,222</u>	<u>6,713</u>	<u>200,630</u>	<u>49,247</u>
<u>(4,262)</u>	<u>(15,974)</u>	<u>75</u>	<u>421</u>	<u>33,751</u>	<u>30,941</u>	<u>(59,272)</u>	<u>(14,810)</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>(4,262)</u>	<u>(15,974)</u>	<u>75</u>	<u>421</u>	<u>33,751</u>	<u>30,941</u>	<u>(59,272)</u>	<u>(14,810)</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>
<u>\$51,166</u>	<u>\$48,144</u>	<u>\$785</u>	<u>\$11,451</u>	<u>\$322,903</u>	<u>\$260,868</u>	<u>\$23,059</u>	<u>\$272,601</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Probate Conduct of Business	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship
Revenues					
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	85,832	0	0	0
Charges for Services	469	0	6,736	136,290	8,761
Special Assessments	0	0	0	0	0
Other	0	27,264	0	0	0
<i>Total Revenues</i>	<u>469</u>	<u>113,096</u>	<u>6,736</u>	<u>136,290</u>	<u>8,761</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	119,289	0
Judicial	0	81,732	6,461	0	20,825
Public Safety	0	0	0	0	0
Public Works	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>81,732</u>	<u>6,461</u>	<u>119,289</u>	<u>20,825</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>469</u>	<u>31,364</u>	<u>275</u>	<u>17,001</u>	<u>(12,064)</u>
Other Financing Sources					
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>	469	31,364	275	17,001	27,936
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>13,338</u>	<u>20,202</u>	<u>116,218</u>	<u>26,447</u>	<u>88,873</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$13,807</u></u>	<u><u>\$51,566</u></u>	<u><u>\$116,493</u></u>	<u><u>\$43,448</u></u>	<u><u>\$116,809</u></u>

Children Services	Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	County Ditch	Board of Elections Grant
\$1,045,814	\$0	\$951,287	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
123,398	0	77,035	0	0	0	0
0	0	0	0	0	0	3
0	0	0	0	0	0	0
0	333	0	0	58,902	0	0
0	0	0	0	0	13,910	0
0	0	0	26,075	0	0	0
<u>1,169,212</u>	<u>333</u>	<u>1,028,322</u>	<u>26,075</u>	<u>58,902</u>	<u>13,910</u>	<u>3</u>
0	0	0	0	0	0	0
0	0	0	0	57,300	0	0
0	0	0	0	0	0	0
0	0	0	0	0	6,975	0
1,164,144	0	1,031,222	0	0	0	0
0	0	0	0	0	0	0
0	0	0	42,389	0	0	0
<u>1,164,144</u>	<u>0</u>	<u>1,031,222</u>	<u>42,389</u>	<u>57,300</u>	<u>6,975</u>	<u>0</u>
<u>5,068</u>	<u>333</u>	<u>(2,900)</u>	<u>(16,314)</u>	<u>1,602</u>	<u>6,935</u>	<u>3</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>
5,068	333	(2,900)	(16,314)	1,602	6,935	3
<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>35</u>
<u>\$33,230</u>	<u>\$5,578</u>	<u>\$22,126</u>	<u>(\$34,888)</u>	<u>\$173,291</u>	<u>\$72,180</u>	<u>\$38</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	FEMA Grant	Prison Diversion Grants	Small Cities Revolving Loan	Small Cities Block Grant	Child Care Grants
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0
Intergovernmental	211,748	487,844	241,022	511,825	488,188
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	1,100	0	0	0
Special Assessments	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>211,748</u>	<u>488,944</u>	<u>241,022</u>	<u>511,825</u>	<u>488,188</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	598,556	0	0	0
Public Works	414,320	0	0	0	0
Human Services	0	0	0	0	381,113
Economic Development and Assistance	0	0	254,765	537,375	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>414,320</u>	<u>598,556</u>	<u>254,765</u>	<u>537,375</u>	<u>381,113</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(202,572)</u>	<u>(109,612)</u>	<u>(13,743)</u>	<u>(25,550)</u>	<u>107,075</u>
Other Financing Sources					
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>	(202,572)	(109,612)	(13,743)	(25,550)	107,075
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>256,223</u>	<u>346,112</u>	<u>39,517</u>	<u>107,667</u>	<u>1,410,452</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$53,651</u>	<u>\$236,500</u>	<u>\$25,774</u>	<u>\$82,117</u>	<u>\$1,517,527</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	\$1,997,101
0	0	0	0	372,584	0	372,584
410,276	295,031	63,858	0	0	0	3,168,060
0	0	0	0	0	0	1,067
0	0	0	0	0	0	203,638
0	0	0	0	0	156,481	1,720,563
0	0	0	0	0	0	13,910
0	0	0	17,846	0	0	113,755
<u>410,276</u>	<u>295,031</u>	<u>63,858</u>	<u>17,846</u>	<u>372,584</u>	<u>156,481</u>	<u>7,590,678</u>
0	0	0	0	372,584	0	1,109,860
0	262,432	167,256	0	0	0	651,966
391,445	0	0	0	0	36,563	1,922,472
0	0	0	0	0	0	535,586
0	0	0	0	0	0	2,593,283
0	0	0	0	0	0	792,140
0	0	0	0	0	0	42,389
<u>391,445</u>	<u>262,432</u>	<u>167,256</u>	<u>0</u>	<u>372,584</u>	<u>36,563</u>	<u>7,647,696</u>
<u>18,831</u>	<u>32,599</u>	<u>(103,398)</u>	<u>17,846</u>	<u>0</u>	<u>119,918</u>	<u>(57,018)</u>
<u>7,978</u>	<u>0</u>	<u>103,884</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>414,362</u>
<u>7,978</u>	<u>0</u>	<u>103,884</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>414,362</u>
26,809	32,599	486	17,846	0	119,918	357,344
<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>\$527,869</u>	<u>\$146,372</u>	<u>\$54,162</u>	<u>\$36,461</u>	<u>\$0</u>	<u>\$376,877</u>	<u>\$7,015,587</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Road and Bridge Improvements	Board of Developmental Disabilities Improvements	Permanent Improvement	Airport Construction
Assets				
Equity in Pooled Cash, Cash Equivalents	\$0	\$185,896	\$0	\$79,528
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
<i>Total Assets</i>	<u>\$0</u>	<u>\$185,896</u>	<u>\$0</u>	<u>\$79,528</u>
Liabilities and Fund Balances				
Liabilities				
Contracts Payable	\$0	\$0	\$0	\$0
Accrued Interest Payable	630	0	6,360	0
Interfund Payable	73,000	0	200,000	0
Advances from Other Funds	0	0	1,400,000	0
<i>Total Liabilities</i>	<u>73,630</u>	<u>0</u>	<u>1,606,360</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	0	0	0	0
Committed	0	185,896	0	79,528
Unassigned (Deficit)	(73,630)	0	(1,606,360)	0
<i>Total Fund Balances (Deficits)</i>	<u>(73,630)</u>	<u>185,896</u>	<u>(1,606,360)</u>	<u>79,528</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$185,896</u>	<u>\$0</u>	<u>\$79,528</u>

State Route 207/ U.S. 23 Connector	Ross County Service Center	County Correctional Facilities	Total Nonmajor Capital Projects Funds
\$0	\$0	\$1,708,720	\$1,974,144
1,317,519	0	0	1,317,519
<u>\$1,317,519</u>	<u>\$0</u>	<u>\$1,708,720</u>	<u>\$3,291,663</u>
\$0	\$0	\$143,526	\$143,526
0	0	0	6,990
0	0	0	273,000
0	0	0	1,400,000
0	0	143,526	1,823,516
0	0	0	0
1,317,519	0	1,565,194	2,882,713
0	0	0	265,424
0	0	0	(1,679,990)
1,317,519	0	1,565,194	1,468,147
<u>\$1,317,519</u>	<u>\$0</u>	<u>\$1,708,720</u>	<u>\$3,291,663</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	Road and Bridge Improvements	Board of Developmental Disabilities Improvements	Permanent Improvement	Airport Construction
Revenues				
Intergovernmental	\$1,044,517	\$0	\$0	\$43,000
Interest	0	0	0	0
<i>Total Revenues</i>	<u>1,044,517</u>	<u>0</u>	<u>0</u>	<u>43,000</u>
Expenditures				
Capital Outlay	1,044,517	0	0	6,338
<i>Debt Service:</i>				
Interest and Fiscal Charges	2,987	0	83,017	0
<i>Total Expenditures</i>	<u>1,047,504</u>	<u>0</u>	<u>83,017</u>	<u>6,338</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,987)</u>	<u>0</u>	<u>(83,017)</u>	<u>36,662</u>
Other Financing Sources				
Transfers In	74,600	100,000	273,772	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources</i>	<u>74,600</u>	<u>100,000</u>	<u>273,772</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	71,613	100,000	190,755	36,662
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(145,243)</u>	<u>85,896</u>	<u>(1,797,115)</u>	<u>42,866</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$73,630)</u></u>	<u><u>\$185,896</u></u>	<u><u>(\$1,606,360)</u></u>	<u><u>\$79,528</u></u>

State Route 207/ U.S. 23 Connector	Ross County Service Center	County Correctional Facilities	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$1,087,517
0	0	4,540	4,540
0	0	4,540	1,092,057
283,639	0	5,433,968	6,768,462
0	0	23,008	109,012
283,639	0	5,456,976	6,877,474
(283,639)	0	(5,452,436)	(5,785,417)
0	0	4,390,887	4,839,259
0	(24,236)	0	(24,236)
0	(24,236)	4,390,887	4,815,023
(283,639)	(24,236)	(1,061,549)	(970,394)
1,601,158	24,236	2,626,743	2,438,541
<u>\$1,317,519</u>	<u>\$0</u>	<u>\$1,565,194</u>	<u>\$1,468,147</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$4,000	\$3,653	(\$347)
Charges for Services	150,000	149,717	(283)
Other	12,000	2,570	(9,430)
<i>Total Revenues</i>	<u>166,000</u>	<u>155,940</u>	<u>(10,060)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	162,584	154,115	8,469
Contractual Services	5,000	2,167	2,833
Materials and Supplies	20,000	14,462	5,538
Other	128,700	125,914	2,786
Total Public Safety	<u>316,284</u>	<u>296,658</u>	<u>19,626</u>
<i>Total Expenditures</i>	<u>316,284</u>	<u>296,658</u>	<u>19,626</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(150,284)</u>	<u>(140,718)</u>	<u>9,566</u>
Other Financing Sources			
Transfers In	<u>150,000</u>	<u>150,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(284)	9,282	9,566
Fund Balances at Beginning of Year	124,590	124,590	0
Prior Year Encumbrances Appropriated	<u>5,259</u>	<u>5,259</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$129,565</u></u>	<u><u>\$139,131</u></u>	<u><u>\$9,566</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$11,552	\$11,552
<i>Total Revenues</i>	<u>0</u>	<u>11,552</u>	<u>11,552</u>
Expenditures			
Public Safety			
Other	20,000	20,000	0
Total Public Safety	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(20,000)	(8,448)	11,552
Fund Balances at Beginning of Year	<u>50,082</u>	<u>50,082</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$30,082</u></u>	<u><u>\$41,634</u></u>	<u><u>\$11,552</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$46,475	\$48,113	\$1,638
<i>Total Revenues</i>	<u>46,475</u>	<u>48,113</u>	<u>1,638</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Other	51,086	51,086	0
Total Public Safety	<u>51,086</u>	<u>51,086</u>	<u>0</u>
<i>Total Expenditures</i>	<u>51,086</u>	<u>51,086</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(4,611)	(2,973)	1,638
Fund Balances at Beginning of Year	<u>13,116</u>	<u>13,116</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$8,505</u></u>	<u><u>\$10,143</u></u>	<u><u>\$1,638</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Litter Control Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$0	\$18,913	18,913
Other	52,000	40,000	(12,000)
<i>Total Revenues</i>	<u>52,000</u>	<u>58,913</u>	<u>6,913</u>
Expenditures			
<i>Current:</i>			
Public Works			
Personal Services	104,747	103,111	1,636
Materials and Supplies	1,600	160	1,440
Capital Outlay	500	487	13
Other	31,774	26,598	5,176
Total Public Works	<u>138,621</u>	<u>130,356</u>	<u>8,265</u>
<i>Total Expenditures</i>	<u>138,621</u>	<u>130,356</u>	<u>8,265</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(86,621)</u>	<u>(71,443)</u>	<u>15,178</u>
Other Financing Sources			
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>	25,879	41,057	15,178
Fund Balances at Beginning of Year	210,834	210,834	0
Prior Year Encumbrances Appropriated	2,530	2,530	0
Fund Balances at End of Year	<u>\$239,243</u>	<u>\$254,421</u>	<u>\$15,178</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$875,100	\$866,801	(\$8,299)
<i>Total Revenues</i>	<u>875,100</u>	<u>866,801</u>	<u>(8,299)</u>
Expenditures			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	301,094	283,569	17,525
Contractual Services	501,220	327,578	173,642
Materials and Supplies	5,000	4,000	1,000
Capital Outlay	5,000	0	5,000
Other	1,000	0	1,000
Total General Government - Legislative and Executive	<u>813,314</u>	<u>615,147</u>	<u>198,167</u>
<i>Total Expenditures</i>	<u>813,314</u>	<u>615,147</u>	<u>198,167</u>
<i>Net Change in Fund Balance</i>	61,786	251,654	189,868
Fund Balances at Beginning of Year	1,449,034	1,449,034	0
Prior Year Encumbrances Appropriated	<u>10,075</u>	<u>10,075</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,520,895</u></u>	<u><u>\$1,710,763</u></u>	<u><u>\$189,868</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$10,000	\$1,064	(\$8,936)
<i>Total Revenues</i>	<u>10,000</u>	<u>1,064</u>	<u>(8,936)</u>
Expenditures			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	10,000	5,326	4,674
Other	1,000	0	1,000
Total General Government - Legislative and Executive	<u>11,000</u>	<u>5,326</u>	<u>5,674</u>
<i>Total Expenditures</i>	<u>11,000</u>	<u>5,326</u>	<u>5,674</u>
<i>Net Change in Fund Balance</i>	(1,000)	(4,262)	(3,262)
Fund Balances at Beginning of Year	<u>55,428</u>	<u>55,428</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$54,428</u></u>	<u><u>\$51,166</u></u>	<u><u>(\$3,262)</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$253,704	\$268,467	\$14,763
<i>Total Revenues</i>	<u>253,704</u>	<u>268,467</u>	<u>14,763</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	88,192	88,192	0
Contractual Services	17,511	17,511	0
Materials and Supplies	25,735	25,386	349
Capital Outlay	70,062	70,061	1
Other	73,184	72,647	537
Total Public Safety	<u>274,684</u>	<u>273,797</u>	<u>887</u>
<i>Total Expenditures</i>	<u>274,684</u>	<u>273,797</u>	<u>887</u>
<i>Net Change in Fund Balance</i>	(20,980)	(5,330)	15,650
Fund Balances at Beginning of Year	19,431	19,431	0
Prior Year Encumbrances Appropriated	<u>1,549</u>	<u>1,549</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$15,650</u></u>	<u><u>\$15,650</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$19,000	\$16,804	(\$2,196)
<i>Total Revenues</i>	<u>19,000</u>	<u>16,804</u>	<u>(2,196)</u>
Expenditures			
<i>Current:</i>			
Human Services			
Contractual Services	19,000	16,588	2,412
Total Human Services	<u>19,000</u>	<u>16,588</u>	<u>2,412</u>
<i>Total Expenditures</i>	<u>19,000</u>	<u>16,588</u>	<u>2,412</u>
<i>Net Change in Fund Balance</i>	0	216	216
Fund Balances at Beginning of Year	<u>8,791</u>	<u>8,791</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$8,791</u></u>	<u><u>\$9,007</u></u>	<u><u>\$216</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, 2021*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$421	\$421
<i>Total Revenues</i>	0	421	421
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	421	421
Fund Balances at Beginning of Year	11,030	11,030	0
Fund Balances at End of Year	<u>\$11,030</u>	<u>\$11,451</u>	<u>\$421</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$125,000	\$102,182	(\$22,818)
<i>Total Revenues</i>	<u>125,000</u>	<u>102,182</u>	<u>(22,818)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Materials and Supplies	1,000	911	89
Capital Outlay	6,249	6,249	0
Other	103,903	74,007	29,896
Total Public Safety	<u>111,152</u>	<u>81,167</u>	<u>29,985</u>
<i>Total Expenditures</i>	<u>111,152</u>	<u>81,167</u>	<u>29,985</u>
<i>Net Change in Fund Balance</i>	13,848	21,015	7,167
Fund Balances at Beginning of Year	280,292	280,292	0
Prior Year Encumbrances Appropriated	<u>12,412</u>	<u>12,412</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$306,552</u></u>	<u><u>\$313,719</u></u>	<u><u>\$7,167</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$1,000	\$37,712	\$36,712
<i>Total Revenues</i>	<u>1,000</u>	<u>37,712</u>	<u>36,712</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Contractual Services	6,200	1,934	4,266
Other	6,538	6,213	325
Total General Government - Judicial	<u>12,738</u>	<u>8,147</u>	<u>4,591</u>
<i>Total Expenditures</i>	<u>12,738</u>	<u>8,147</u>	<u>4,591</u>
<i>Net Change in Fund Balance</i>	(11,738)	29,565	41,303
Fund Balances at Beginning of Year	<u>228,988</u>	<u>228,988</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$217,250</u></u>	<u><u>\$258,553</u></u>	<u><u>\$41,303</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$150,000	\$148,756	(\$1,244)
<i>Total Revenues</i>	<u>150,000</u>	<u>148,756</u>	<u>(1,244)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Other	213,601	204,139	9,462
Total Public Safety	<u>213,601</u>	<u>204,139</u>	<u>9,462</u>
<i>Total Expenditures</i>	<u>213,601</u>	<u>204,139</u>	<u>9,462</u>
<i>Net Change in Fund Balance</i>	(63,601)	(55,383)	8,218
Fund Balances at Beginning of Year	<u>78,442</u>	<u>78,442</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$14,841</u></u>	<u><u>\$23,059</u></u>	<u><u>\$8,218</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$8,000	\$35,183	\$27,183
<i>Total Revenues</i>	<u>8,000</u>	<u>35,183</u>	<u>27,183</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Personal Services	51,106	49,090	2,016
Capital Outlay	100	0	100
Other	395	0	395
Total General Government - Judicial	<u>51,601</u>	<u>49,090</u>	<u>2,511</u>
<i>Total Expenditures</i>	<u>51,601</u>	<u>49,090</u>	<u>2,511</u>
<i>Net Change in Fund Balance</i>	(43,601)	(13,907)	29,694
Fund Balances at Beginning of Year	<u>286,212</u>	<u>286,212</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$242,611</u></u>	<u><u>\$272,305</u></u>	<u><u>\$29,694</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$546	\$463	(\$83)
<i>Total Revenues</i>	546	463	(83)
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	546	463	(83)
Fund Balances at Beginning of Year	13,322	13,322	0
Fund Balances at End of Year	\$13,868	\$13,785	(\$83)

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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$80,000	\$89,709	\$9,709
Other	0	27,264	27,264
<i>Total Revenues</i>	<u>80,000</u>	<u>116,973</u>	<u>36,973</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Personal Services	48,330	47,199	1,131
Materials and Supplies	1,000	1,000	0
Capital Outlay	511	111	400
Other	45,040	40,759	4,281
Total General Government - Judicial	<u>94,881</u>	<u>89,069</u>	<u>5,812</u>
<i>Total Expenditures</i>	<u>94,881</u>	<u>89,069</u>	<u>5,812</u>
<i>Net Change in Fund Balance</i>	(14,881)	27,904	42,785
Fund Balances at Beginning of Year	17,962	17,962	0
Prior Year Encumbrances Appropriated	<u>5,943</u>	<u>5,943</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$9,024</u></u>	<u><u>\$51,809</u></u>	<u><u>\$42,785</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computerized Research Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$2,500	\$6,773	\$4,273
<i>Total Revenues</i>	<u>2,500</u>	<u>6,773</u>	<u>4,273</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Other	7,427	6,628	799
Total General Government - Judicial	<u>7,427</u>	<u>6,628</u>	<u>799</u>
<i>Total Expenditures</i>	<u>7,427</u>	<u>6,628</u>	<u>799</u>
<i>Net Change in Fund Balance</i>	(4,927)	145	5,072
Fund Balances at Beginning of Year	115,770	115,770	0
Prior Year Encumbrances Appropriated	<u>167</u>	<u>167</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$111,010</u></u>	<u><u>\$116,082</u></u>	<u><u>\$5,072</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, 2021*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$160,000	\$136,290	(\$23,710)
Other	5,000	0	(5,000)
<i>Total Revenues</i>	<u>165,000</u>	<u>136,290</u>	<u>(28,710)</u>
Expenditures			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	168,783	155,341	13,442
Contractual Services	1,000	0	1,000
Materials and Supplies	4,000	0	4,000
Capital Outlay	3,000	0	3,000
Other	5,302	2,052	3,250
Total General Government - Legislative and Executive	<u>182,085</u>	<u>157,393</u>	<u>24,692</u>
<i>Total Expenditures</i>	<u>182,085</u>	<u>157,393</u>	<u>24,692</u>
<i>Net Change in Fund Balance</i>	(17,085)	(21,103)	(4,018)
Fund Balances at Beginning of Year	45,164	45,164	0
Prior Year Encumbrances Appropriated	<u>23,465</u>	<u>23,465</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$51,544</u></u>	<u><u>\$47,526</u></u>	<u><u>(\$4,018)</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$7,000	\$8,771	\$1,771
<i>Total Revenues</i>	<u>7,000</u>	<u>8,771</u>	<u>1,771</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Other	46,888	24,325	22,563
Total General Government - Judicial	<u>46,888</u>	<u>24,325</u>	<u>22,563</u>
<i>Total Expenditures</i>	<u>46,888</u>	<u>24,325</u>	<u>22,563</u>
<i>Excess of Revenues Under Expenditures</i>	(39,888)	(15,554)	24,334
Other Financing Sources			
Transfers In	40,000	40,000	0
<i>Total Other Financing Sources</i>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	112	24,446	24,334
Fund Balances at Beginning of Year	<u>90,874</u>	<u>90,874</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$90,986</u></u>	<u><u>\$115,320</u></u>	<u><u>\$24,334</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$1,147,500	\$1,050,060	(\$97,440)
Intergovernmental	122,500	123,398	898
<i>Total Revenues</i>	<u>1,270,000</u>	<u>1,173,458</u>	<u>(96,542)</u>
Expenditures			
<i>Current:</i>			
Human Services			
Contractual Services	1,026,271	1,020,452	5,819
Other	145,000	143,692	1,308
Total Human Services	<u>1,171,271</u>	<u>1,164,144</u>	<u>7,127</u>
<i>Total Expenditures</i>	<u>1,171,271</u>	<u>1,164,144</u>	<u>7,127</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	98,729	9,314	(89,415)
Other Financing Sources			
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>	110,000	9,314	(100,686)
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$110,000</u></u>	<u><u>\$9,314</u></u>	<u><u>(\$100,686)</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, 2021*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$200	\$332	\$132
<i>Total Revenues</i>	200	332	132
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	200	332	132
Fund Balances at Beginning of Year	5,240	5,240	0
Fund Balances at End of Year	<u>\$5,440</u>	<u>\$5,572</u>	<u>\$132</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$1,040,000	\$954,187	(\$85,813)
Intergovernmental	75,000	77,034	2,034
<i>Total Revenues</i>	<u>1,115,000</u>	<u>1,031,221</u>	<u>(83,779)</u>
Expenditures			
<i>Current:</i>			
Human Services			
Contractual Services	1,007,282	1,007,282	0
Other	23,939	23,939	0
Total Human Services	<u>1,031,221</u>	<u>1,031,221</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,031,221</u>	<u>1,031,221</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	83,779	0	(83,779)
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$83,779</u></u>	<u><u>\$0</u></u>	<u><u>(\$83,779)</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Other	\$56,075	\$56,075	\$0
<i>Total Revenues</i>	<u>56,075</u>	<u>56,075</u>	<u>0</u>
Expenditures			
<i>Debt Service:</i>			
Interest and Fiscal Charges	26,075	26,075	0
Total Debt Service	<u>26,075</u>	<u>26,075</u>	<u>0</u>
<i>Total Expenditures</i>	<u>26,075</u>	<u>26,075</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Other Financing Sources (Uses)			
Advances In	0	56,075	56,075
Advances Out	<u>(30,000)</u>	<u>(86,075)</u>	<u>(56,075)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computer System Service Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$60,000	\$59,239	(\$761)
<i>Total Revenues</i>	<u>60,000</u>	<u>59,239</u>	<u>(761)</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Contractual Services	57,300	57,300	0
Total General Government - Judicial	57,300	57,300	0
<i>Total Expenditures</i>	<u>57,300</u>	<u>57,300</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,700	1,939	(761)
Fund Balances at Beginning of Year	167,676	167,676	0
Fund Balances at End of Year	<u>\$170,376</u>	<u>\$169,615</u>	<u>(\$761)</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Special Assessments	\$0	\$13,910	\$13,910
<i>Total Revenues</i>	<u>0</u>	<u>13,910</u>	<u>13,910</u>
Expenditures			
<i>Current:</i>			
Public Works			
Other	6,975	6,975	0
Total Public Works	<u>6,975</u>	<u>6,975</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,975</u>	<u>6,975</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,975)	6,935	13,910
Other Financing Sources			
Advances In	0	1,450	1,450
<i>Total Other Financing Sources</i>	<u>0</u>	<u>1,450</u>	<u>1,450</u>
<i>Net Change in Fund Balance</i>	(6,975)	8,385	15,360
Fund Balances at Beginning of Year	<u>93,230</u>	<u>93,230</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$86,255</u></u>	<u><u>\$101,615</u></u>	<u><u>\$15,360</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$0	\$3	\$3
<i>Total Revenues</i>	0	3	3
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	3	3
Fund Balances at Beginning of Year	35	35	0
Fund Balances at End of Year	\$35	\$38	\$3

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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$467,971	\$467,971	\$0
<i>Total Revenues</i>	<u>467,971</u>	<u>467,971</u>	<u>0</u>
Expenditures			
Public Works			
Contractual Services	414,320	414,320	0
Total Public Works	<u>414,320</u>	<u>414,320</u>	<u>0</u>
<i>Total Expenditures</i>	<u>414,320</u>	<u>414,320</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	53,651	53,651	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$53,651</u></u>	<u><u>\$53,651</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$365,272	\$487,844	\$122,572
Charges for Services	0	1,200	1,200
<i>Total Revenues</i>	<u>365,272</u>	<u>489,044</u>	<u>123,772</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	405,335	390,669	14,666
Contractual Services	106,421	82,645	23,776
Materials and Supplies	11,000	2,727	8,273
Capital Outlay	10,225	5,225	5,000
Other	152,457	130,961	21,496
Total Public Safety	<u>685,438</u>	<u>612,227</u>	<u>73,211</u>
<i>Total Expenditures</i>	<u>685,438</u>	<u>612,227</u>	<u>73,211</u>
<i>Net Change in Fund Balance</i>	(320,166)	(123,183)	196,983
Fund Balances at Beginning of Year	358,979	358,979	0
Prior Year Encumbrances Appropriated	<u>11,846</u>	<u>11,846</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$50,659</u></u>	<u><u>\$247,642</u></u>	<u><u>\$196,983</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$312,910	\$278,404	(\$34,506)
<i>Total Revenues</i>	<u>312,910</u>	<u>278,404</u>	<u>(34,506)</u>
Expenditures			
<i>Current:</i>			
Economic Development and Assistance			
Contractual Services	277,279	276,278	1,001
Total Economic Development and Assistance	<u>277,279</u>	<u>276,278</u>	<u>1,001</u>
<i>Total Expenditures</i>	<u>277,279</u>	<u>276,278</u>	<u>1,001</u>
<i>Net Change in Fund Balance</i>	35,631	2,126	(33,505)
Fund Balances at Beginning of Year	<u>24,111</u>	<u>24,111</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$59,742</u></u>	<u><u>\$26,237</u></u>	<u><u>(\$33,505)</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, 2021*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$750,000	\$499,325	(\$250,675)
<i>Total Revenues</i>	<u>750,000</u>	<u>499,325</u>	<u>(250,675)</u>
Expenditures			
<i>Current:</i>			
Economic Development and Assistance			
Other	593,853	507,675	86,178
Total Economic Development and Assistance	<u>593,853</u>	<u>507,675</u>	<u>86,178</u>
<i>Total Expenditures</i>	<u>593,853</u>	<u>507,675</u>	<u>86,178</u>
<i>Net Change in Fund Balance</i>	156,147	(8,350)	(164,497)
Fund Balances at Beginning of Year	<u>107,667</u>	<u>107,667</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$263,814</u></u>	<u><u>\$99,317</u></u>	<u><u>(\$164,497)</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$712,933	\$551,957	(\$160,976)
<i>Total Revenues</i>	<u>712,933</u>	<u>551,957</u>	<u>(160,976)</u>
Expenditures			
<i>Current:</i>			
Human Services			
Contractual Services	454,982	375,317	79,665
Capital Outlay	13,028	8,648	4,380
Other	308,060	230,199	77,861
Total Human Services	<u>776,070</u>	<u>614,164</u>	<u>161,906</u>
<i>Total Expenditures</i>	<u>776,070</u>	<u>614,164</u>	<u>161,906</u>
<i>Net Change in Fund Balance</i>	(63,137)	(62,207)	930
Fund Balances at Beginning of Year	1,297,068	1,297,068	0
Prior Year Encumbrances Appropriated	<u>130,782</u>	<u>130,782</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,364,713</u></u>	<u><u>\$1,365,643</u></u>	<u><u>\$930</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$414,144	\$387,001	(\$27,143)
Other	500	0	(500)
<i>Total Revenues</i>	<u>414,644</u>	<u>387,001</u>	<u>(27,643)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	188,092	175,616	12,476
Contractual Services	73,298	66,568	6,730
Materials and Supplies	7,813	4,885	2,928
Capital Outlay	28,922	24,428	4,494
Other	245,943	172,556	73,387
Total Public Safety	<u>544,068</u>	<u>444,053</u>	<u>100,015</u>
<i>Total Expenditures</i>	<u>544,068</u>	<u>444,053</u>	<u>100,015</u>
<i>Excess of Revenues Under Expenditures</i>	(129,424)	(57,052)	72,372
Other Financing Sources (Uses)			
Advances Out	0	(41,228)	(41,228)
Transfers In	7,000	7,978	978
Advances In	0	20,000	20,000
<i>Total Other Financing Sources (Uses)</i>	<u>7,000</u>	<u>(13,250)</u>	<u>(20,250)</u>
<i>Net Change in Fund Balance</i>	(122,424)	(70,302)	52,122
Fund Balances at Beginning of Year	485,383	485,383	0
Prior Year Encumbrances Appropriated	<u>4,734</u>	<u>4,734</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$367,693</u></u>	<u><u>\$419,815</u></u>	<u><u>\$52,122</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$348,499	\$295,031	(\$53,468)
<i>Total Revenues</i>	<u>348,499</u>	<u>295,031</u>	<u>(53,468)</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Contractual Services	83,734	46,066	37,668
Materials and Supplies	10,344	8,763	1,581
Capital Outlay	77,668	76,342	1,326
Other	208,491	121,486	87,005
Total General Government - Judicial	<u>380,237</u>	<u>252,657</u>	<u>127,580</u>
<i>Total Expenditures</i>	<u>380,237</u>	<u>252,657</u>	<u>127,580</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(31,738)	42,374	74,112
Other Financing			
Advances Out	<u>0</u>	<u>(11,588)</u>	<u>(11,588)</u>
<i>Total Other Financing</i>	<u>0</u>	<u>(11,588)</u>	<u>(11,588)</u>
<i>Net Change in Fund Balance</i>	(31,738)	30,786	62,524
Fund Balances at Beginning of Year	118,449	118,449	0
Prior Year Encumbrances Appropriated	<u>11,555</u>	<u>11,555</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$98,266</u></u>	<u><u>\$160,790</u></u>	<u><u>\$62,524</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$152,518	\$92,018	(\$60,500)
<i>Total Revenues</i>	<u>152,518</u>	<u>92,018</u>	<u>(60,500)</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Personal Services	117,002	108,107	8,895
Contractual Services	2,692	1,939	753
Materials and Supplies	3,192	1,933	1,259
Capital Outlay	3,406	3,320	86
Other	51,683	48,956	2,727
Total General Government - Judicial	<u>177,975</u>	<u>164,255</u>	<u>13,720</u>
<i>Total Expenditures</i>	<u>177,975</u>	<u>164,255</u>	<u>13,720</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(25,457)</u>	<u>(72,237)</u>	<u>(46,780)</u>
Other Financing Sources			
Transfers In	103,884	103,884	0
<i>Total Other Financing Sources</i>	<u>103,884</u>	<u>103,884</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	78,427	31,647	(46,780)
Fund Balances at Beginning of Year	23,017	23,017	0
Prior Year Encumbrances Appropriated	497	497	0
Fund Balances at End of Year	<u>\$101,941</u>	<u>\$55,161</u>	<u>(\$46,780)</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Other	\$11,271	\$17,846	\$6,575
<i>Total Revenues</i>	<u>11,271</u>	<u>17,846</u>	<u>6,575</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	11,271	17,846	6,575
Other Financing Uses			
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>	0	17,846	17,846
Fund Balances at Beginning of Year	<u>18,615</u>	<u>18,615</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$18,615</u></u>	<u><u>\$36,461</u></u>	<u><u>\$17,846</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Other	\$0	\$14	\$14
<i>Total Revenues</i>	<u>0</u>	<u>14</u>	<u>14</u>
Expenditures			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive			
Other	500	0	500
Total Legislative and Executive	<u>500</u>	<u>0</u>	<u>500</u>
<i>Debt Service:</i>			
Principal Retirement	2,918,300	2,883,114	35,186
Interest and Fiscal Charges	356,351	304,792	51,559
Bond Issuance Costs	19,350	19,350	0
Total Debt Service	<u>3,294,001</u>	<u>3,207,256</u>	<u>86,745</u>
<i>Total Expenditures</i>	<u>3,294,501</u>	<u>3,207,256</u>	<u>87,245</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,294,501)</u>	<u>(3,207,242)</u>	<u>(87,259)</u>
Other Financing Sources			
Transfers In	1,338,493	1,251,734	(86,759)
Bonds Issued	1,956,000	1,956,000	0
<i>Total Other Financing Sources</i>	<u>3,294,493</u>	<u>3,207,734</u>	<u>(86,759)</u>
<i>Net Change in Fund Balance</i>	(8)	492	500
Fund Balances at Beginning of Year	<u>401,720</u>	<u>401,720</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$401,712</u></u>	<u><u>\$402,212</u></u>	<u><u>\$500</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road and Bridge Improvements Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,014,239	\$1,014,239	\$0
<i>Total Revenues</i>	<u>1,014,239</u>	<u>1,014,239</u>	<u>0</u>
Expenditures			
<i>Capital Outlay:</i>			
Capital Outlay	1,014,239	1,014,239	0
Total Capital Outlay	<u>1,014,239</u>	<u>1,014,239</u>	<u>0</u>
<i>Debt Service:</i>			
Interest and Fiscal Charges	1,600	1,600	0
Total Debt Service	<u>1,600</u>	<u>1,600</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,015,839</u>	<u>1,015,839</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,600)</u>	<u>(1,600)</u>	<u>0</u>
Other Financing Sources (Uses)			
Transfers In	74,600	74,600	0
Advances Out	(73,000)	(73,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,600</u>	<u>1,600</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenue	\$0	\$0	\$0
Expenditures			
<i>Capital Outlay:</i>			
Capital Outlay	75,000	0	75,000
Total Capital Outlay	75,000	0	75,000
<i>Total Expenditures</i>	75,000	0	75,000
<i>Excess of Revenues Under Expenditures</i>	(75,000)	0	75,000
Other Financing Sources			
Transfers In	100,000	100,000	0
<i>Total Other Financing Sources</i>	100,000	100,000	0
<i>Net Change in Fund Balance</i>	25,000	100,000	75,000
Fund Balances at Beginning of Year	85,896	85,896	0
Fund Balances at End of Year	<u>\$110,896</u>	<u>\$185,896</u>	<u>\$75,000</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
<i>Debt Service:</i>			
Interest and Fiscal Charges	<u>73,772</u>	<u>73,772</u>	<u>0</u>
Total Debt Service	<u>73,772</u>	<u>73,772</u>	<u>0</u>
<i>Total Expenditures</i>	<u>73,772</u>	<u>73,772</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(73,772)</u>	<u>(73,772)</u>	<u>0</u>
Other Financing Sources (Uses)			
Advances Out	(200,000)	(200,000)	0
Transfers In	<u>273,772</u>	<u>273,772</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>73,772</u>	<u>73,772</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$0	\$43,000	\$43,000
<i>Total Revenues</i>	<u>0</u>	<u>43,000</u>	<u>43,000</u>
Expenditures			
<i>Capital Outlay:</i>			
Contractual Services	8,124	8,123	1
Total Capital Outlay	<u>8,124</u>	<u>8,123</u>	<u>1</u>
<i>Total Expenditures</i>	<u>8,124</u>	<u>8,123</u>	<u>1</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(8,124)</u>	<u>34,877</u>	<u>43,001</u>
Other Financing Uses			
Advances Out	0	(50,000)	(50,000)
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(50,000)</u>	<u>(50,000)</u>
<i>Net Change in Fund Balance</i>	(8,124)	(15,123)	(6,999)
Fund Balances at Beginning of Year	<u>94,651</u>	<u>94,651</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$86,527</u></u>	<u><u>\$79,528</u></u>	<u><u>(\$6,999)</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Capital Outlay:</i>			
Capital Outlay	283,639	283,639	0
Contractual Services			
Total Capital Outlay	283,639	283,639	0
<i>Total Expenditures</i>	283,639	283,639	0
<i>Net Change in Fund Balance</i>	(283,639)	(283,639)	0
Fund Balances at Beginning of Year	1,601,158	1,601,158	0
Fund Balances at End of Year	<u>\$1,317,519</u>	<u>\$1,317,519</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Uses			
Transfers Out	(24,236)	(24,236)	0
<i>Total Other Financing Uses</i>	(24,236)	(24,236)	0
<i>Net Change in Fund Balance</i>	(24,236)	(24,236)	0
Fund Balances at Beginning of Year	24,236	24,236	0
Fund Balances at End of Year	\$0	\$0	\$0

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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$0	\$4,540	\$4,540
<i>Total Revenues</i>	<u>0</u>	<u>4,540</u>	<u>4,540</u>
Expenditures			
<i>Capital Outlay:</i>			
Contractual Services	8,098,573	8,083,471	15,102
Total Capital Outlay	<u>8,098,573</u>	<u>8,083,471</u>	<u>15,102</u>
<i>Debt Service:</i>			
Principal Retirement	4,300,000	4,300,000	0
Interest and Fiscal Charges	66,650	66,650	0
Total Debt Service	<u>4,366,650</u>	<u>4,366,650</u>	<u>0</u>
<i>Total Expenditures</i>	<u>12,465,223</u>	<u>12,450,121</u>	<u>15,102</u>
<i>Excess of Revenues Under Expenditures</i>	(12,465,223)	(12,445,581)	19,642
Other Financing Sources			
Transfers In	4,366,650	4,390,887	24,237
<i>Total Other Financing Sources</i>	<u>4,366,650</u>	<u>4,390,887</u>	<u>24,237</u>
<i>Net Change in Fund Balance</i>	(8,098,573)	(8,054,694)	43,879
Fund Balances at Beginning of Year	103,428	103,428	0
Prior Year Encumbrances Appropriated	<u>7,995,145</u>	<u>7,995,145</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$43,879</u></u>	<u><u>\$43,879</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Board of Developmental Disabilities Bequest Fund
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
<i>Current:</i>			
Human Services			
Other	280	280	0
Total Human Services	280	280	0
<i>Total Expenditures</i>	280	280	0
<i>Net Change in Fund Balance</i>	(280)	(280)	0
Fund Balances at Beginning of Year	280	280	0
Fund Balances at End of Year	\$0	\$0	\$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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$16,826	\$16,786	(\$40)
Charges for Services	500,187	512,737	12,550
Other	85,000	52,156	(32,844)
<i>Total Revenues</i>	<u>602,013</u>	<u>581,679</u>	<u>(20,334)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	8,552,948	7,949,355	603,593
Contractual Services	1,545,516	1,435,260	110,256
Materials and Supplies	440,006	391,947	48,059
Capital Outlay	330,004	329,790	214
Other	1,397,209	1,329,910	67,299
<i>Total Public Safety</i>	<u>12,265,683</u>	<u>11,436,262</u>	<u>829,421</u>
<i>Total Expenditures</i>	<u>12,265,683</u>	<u>11,436,262</u>	<u>829,421</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(11,663,670)</u>	<u>(10,854,583)</u>	<u>809,087</u>
Other Financing Sources (Uses)			
Transfers In	10,455,000	10,455,000	0
Transfers Out	(17,978)	(7,978)	10,000
<i>Total Other Financing Sources (Uses)</i>	<u>10,437,022</u>	<u>10,447,022</u>	<u>10,000</u>
<i>Net Change in Fund Balance</i>	(1,226,648)	(407,561)	819,087
Fund Balances at Beginning of Year	1,587,939	1,587,939	0
Prior Year Encumbrances Appropriated	362,731	362,731	0
Fund Balances at End of Year	<u><u>\$724,022</u></u>	<u><u>\$1,543,109</u></u>	<u><u>\$819,087</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Certificate of Title Administration Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$530,000	\$580,152	\$50,152
<i>Total Revenues</i>	<u>530,000</u>	<u>580,152</u>	<u>50,152</u>
Expenditures			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	443,450	434,617	8,833
Contractual Services	1,511	1,511	0
Materials and Supplies	9,500	7,626	1,874
Capital Outlay	3,000	2,397	603
Other	3,375	2,781	594
Total Legislative and Executive	<u>460,836</u>	<u>448,932</u>	<u>11,904</u>
<i>Total Expenditures</i>	<u>460,836</u>	<u>448,932</u>	<u>11,904</u>
<i>Excess of Revenues Over Expenditures</i>	<u>69,164</u>	<u>131,220</u>	<u>62,056</u>
Other Financing Uses			
Transfers Out	(50,000)	(50,000)	0
<i>Total Other Financing Uses</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	19,164	81,220	62,056
Fund Balances at Beginning of Year	375,262	375,262	0
Prior Year Encumbrances Appropriated	333	333	0
Fund Balances at End of Year	<u>\$394,759</u>	<u>\$456,815</u>	<u>\$62,056</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
<i>Current:</i>			
General Government - Legislative and Executive			
Contractual Services	15,000	15,000	0
Capital Outlay	5,000	5,000	0
Total General Government - Legislative and Executive	20,000	20,000	0
<i>Total Expenditures</i>	20,000	20,000	0
<i>Excess of Revenues Under Expenditures</i>	(20,000)	(20,000)	0
Other Financing Sources			
Transfers In	15,000	15,000	0
<i>Total Other Financing Sources</i>	15,000	15,000	0
<i>Net Change in Fund Balance</i>	(5,000)	(5,000)	0
Fund Balances at Beginning of Year	39,588	39,588	0
Prior Year Encumbrances Appropriated	3	3	0
Fund Balances at End of Year	<u>\$34,591</u>	<u>\$34,591</u>	<u>\$0</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, 2021

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

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

Nonmajor Enterprise Fund

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

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

Nonmajor Internal Service Fund

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

Ross County Group Insurance - To account for the activity from the County's health benefit program and workers' compensation retrospective rating program. Since this is the only nonmajor internal service fund, no combining statements for the internal service fund are presented.

Ross County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget and Actual (Budget Basis)
County Wide Sewer Fund
For the Year Ended December 31, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$50,000	\$47,127	(\$2,873)
Other	2,000	5,347	3,347
<i>Total Revenues</i>	<u>52,000</u>	<u>52,474</u>	<u>474</u>
Expenses			
Contractual Services	37,575	27,875	9,700
Materials and Supplies	5,000	3,312	1,688
Capital Outlay	4,500	0	4,500
Other Expenses	10,050	8,168	1,882
<i>Total Expenses</i>	<u>57,125</u>	<u>39,355</u>	<u>17,770</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(5,125)	13,119	18,244
Fund Equity at Beginning of Year	<u>284,546</u>	<u>284,546</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$279,421</u></u>	<u><u>\$297,665</u></u>	<u><u>\$18,244</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, 2021

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$9,350,000	\$8,714,613	(\$635,387)
Other	50,000	53,599	3,599
<i>Total Revenues</i>	<u>9,400,000</u>	<u>8,768,212</u>	<u>(631,788)</u>
Expenses			
Contractual Services	9,431,500	9,042,513	388,987
Claims	100,000	21,497	78,503
Refunds	5,000	0	5,000
<i>Total Expenses</i>	<u>9,536,500</u>	<u>9,064,010</u>	<u>472,490</u>
<i>Net Change in Fund Equity</i>	(136,500)	(295,798)	(159,298)
Fund Equity at Beginning of Year	<u>3,332,474</u>	<u>3,332,474</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$3,195,974</u></u>	<u><u>\$3,036,676</u></u>	<u><u>(\$159,298)</u></u>

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

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.

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, 2021*

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

Ross County, Ohio
Combining Statement of Fiduciary Net Position
Nonmajor Custodial Funds
December 31, 2021

	SCOJFS	Ross County Health District	Paint Valley ADAMH	Undivided Collections
Assets				
Equity in Pooled Cash, Cash Equivalents	\$6,115,367	\$3,059,103	\$7,633,835	\$3,014,413
Cash and Cash Equivalents with Escrow Agent	273,506	0	0	4,627
Accounts Receivable	1,698	210	0	0
Intergovernmental Receivable	83,844	734,160	1,835,844	3,470,701
Property Taxes Receivable	4,904	0	0	54,164,208
<i>Total Assets</i>	<u>\$6,479,319</u>	<u>\$3,793,473</u>	<u>\$9,469,679</u>	<u>\$60,653,949</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$93,162	\$11,226	\$7,988	\$0
Accrued Wages and Benefits	279,154	75,855	19,322	0
Contracts Payable	651,995	2,137	351,527	0
Intergovernmental Payable	624,080	63,305	6,522	0
Compensated Absences Payable	835,490	195,799	75,777	0
Unearned Revenue	839,468	0	0	0
<i>Total Liabilities</i>	<u>3,323,349</u>	<u>348,322</u>	<u>461,136</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,656,765</u>
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>3,155,970</u>	<u>3,445,151</u>	<u>9,008,543</u>	<u>7,997,184</u>
<i>Total Net Position</i>	<u><u>\$3,155,970</u></u>	<u><u>\$3,445,151</u></u>	<u><u>\$9,008,543</u></u>	<u><u>\$7,997,184</u></u>

Coronavirus Relief	Other Fiscal Agent	Misc, Judicial, Public Safety, & Human Services	Total Custodial Funds
\$0	\$2,157,246	\$115,936	\$22,095,900
0	0	1,124,128	1,402,261
0	31,057	0	32,965
0	289,949	0	6,414,498
0	0	0	54,169,112
<u>\$0</u>	<u>\$2,478,252</u>	<u>\$1,240,064</u>	<u>\$84,114,736</u>
\$0	\$59,344	\$0	\$171,720
0	81,657	0	455,988
0	0	0	1,005,659
0	54,983	0	748,890
0	194,893	0	1,301,959
0	0	0	839,468
<u>0</u>	<u>390,877</u>	<u>0</u>	<u>4,523,684</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>52,656,765</u>
<u>0</u>	<u>2,087,375</u>	<u>1,240,064</u>	<u>26,934,287</u>
<u><u>\$0</u></u>	<u><u>\$2,087,375</u></u>	<u><u>\$1,240,064</u></u>	<u><u>\$26,934,287</u></u>

Ross County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Nonmajor Custodial Funds
For the Year Ended December 31, 2021

	SCOJFS	Ross County Health District	Paint Valley ADAMH	Undivided Collections
Additions				
Intergovernmental	\$0	\$0	\$0	\$3,260,676
Amounts Received as Fiscal Agent	24,885,369	6,139,499	12,186,161	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	49,483,711
Excise Tax Collections for Other Governments	0	0	0	2,295,967
Special Assessments Collections for Other Governments	0	0	0	365,734
Sheriff Sale Collections for Other Governments	0	0	0	0
Lodging Tax Collections for Other Governments	0	0	0	152,582
Miscellaneous	0	0	0	0
<i>Total Additions</i>	<u>24,885,369</u>	<u>6,139,499</u>	<u>12,186,161</u>	<u>55,558,670</u>
Deductions				
Distributions as Fiscal Agent	24,376,387	4,831,607	11,105,589	0
Distributions of Federal and State Funds to Other Governments	0	0	0	3,007,872
Distributions to the State of Ohio	0	0	0	5,383
Licenses and Permits and Fees Distributions to Other Governments	0	0	0	453
Fines and Forfeitures Distributions to Other Governments	0	0	0	0
Property Tax Distributions to Other Governments	0	0	0	41,099,196
Excise Tax Distributions to Other Governments	0	0	0	2,295,967
Special Assessment Distributions to Other Governments	0	0	0	365,281
Sheriff Sale Distributions to Other Governments	0	0	0	0
Lodging Tax Distributions to Other Governments	0	0	0	158,354
Miscellaneous	0	0	0	628,980
<i>Total Deductions</i>	<u>24,376,387</u>	<u>4,831,607</u>	<u>11,105,589</u>	<u>47,561,486</u>
<i>Change in Net Position</i>	508,982	1,307,892	1,080,572	7,997,184
<i>Net Position at Beginning of Year</i>	<u>2,646,988</u>	<u>2,137,259</u>	<u>7,927,971</u>	<u>0</u>
<i>Net Position at End of Year</i>	<u>\$3,155,970</u>	<u>\$3,445,151</u>	<u>\$9,008,543</u>	<u>\$7,997,184</u>

Coronavirus Relief	Other Fiscal Agent	Misc, Judicial, Public Safety, & Human Services	Total Custodial Funds
\$5,781	\$0	\$5,383	\$3,271,840
0	4,915,790	331,978	48,458,797
0	0	410,470	410,470
0	0	22,970,235	22,970,235
0	0	49,901	49,533,612
0	0	0	2,295,967
0	0	0	365,734
0	0	895,493	895,493
0	0	0	152,582
0	0	26,628	26,628
<u>5,781</u>	<u>4,915,790</u>	<u>24,690,088</u>	<u>128,381,358</u>
0	4,048,126	331,055	44,692,764
5,813	0	2,131	3,015,816
0	0	386,517	391,900
0	0	25,430	25,883
0	0	23,039,363	23,039,363
0	0	73,232	41,172,428
0	0	0	2,295,967
0	0	0	365,281
0	0	899,980	899,980
0	0	0	158,354
0	0	0	628,980
<u>5,813</u>	<u>4,048,126</u>	<u>24,757,708</u>	<u>116,686,716</u>
(32)	867,664	(67,620)	11,694,642
<u>32</u>	<u>1,219,711</u>	<u>1,307,684</u>	<u>15,239,645</u>
<u>\$0</u>	<u>\$2,087,375</u>	<u>\$1,240,064</u>	<u>\$26,934,287</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 annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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

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

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

Table 1

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental Activities:				
Net Investment in Capital Assets	\$27,036,000	\$27,416,476	\$30,788,619	\$28,904,098
Restricted for:				
Capital Projects	636,447	841,437	290,468	117,689
Debt Service	164,186	260,060	269,243	275,510
Other Purposes	11,726,397	13,275,165	13,654,296	15,278,103
Unrestricted (Deficit)	<u>9,600,853</u>	<u>10,855,815</u>	<u>(5,091,395)</u>	<u>(2,843,098)</u>
Total Governmental Activities Net Position	<u>\$49,163,883</u>	<u>\$52,648,953</u>	<u>\$39,911,231</u>	<u>\$41,732,302</u>
Business-Type Activities:				
Net Investment in Capital Assets	\$81,415	\$76,415	\$71,415	\$66,415
Unrestricted	<u>126,136</u>	<u>150,387</u>	<u>170,159</u>	<u>190,439</u>
Total Business-type Activities Net Position	<u>\$207,551</u>	<u>\$226,802</u>	<u>\$241,574</u>	<u>\$256,854</u>
Primary Government:				
Net Investment in Capital Assets	\$27,117,415	\$27,492,891	\$30,860,034	\$28,970,513
Restricted	12,527,030	14,376,662	14,214,007	15,671,302
Unrestricted (Deficit)	<u>9,726,989</u>	<u>11,006,202</u>	<u>(4,921,236)</u>	<u>(2,652,659)</u>
Total Primary Government Net Position	<u>\$49,371,434</u>	<u>\$52,875,755</u>	<u>\$40,152,805</u>	<u>\$41,989,156</u>

* Restated in Fiscal Year 2018

** Restated in Fiscal Year 2020

2016	2017 *	2018	2019**	2020	2021
\$27,708,660	\$37,838,306	\$41,412,404	\$45,743,247	\$45,495,294	\$46,425,450
451,276	1,397,665	206,432	364,973	2,755,505	3,148,137
277,438	280,122	370,682	373,670	369,421	369,913
15,959,219	17,022,003	18,085,561	23,895,476	26,252,906	31,011,485
(1,631,945)	(13,103,014)	(17,555,989)	(24,877,086)	(23,627,815)	(5,737,380)
<u>\$42,764,648</u>	<u>\$43,435,082</u>	<u>\$42,519,090</u>	<u>\$45,500,280</u>	<u>\$51,245,311</u>	<u>\$75,217,605</u>
\$61,415	\$56,415	\$51,415	\$46,415	\$41,415	\$36,415
209,383	229,642	252,108	269,426	289,716	305,755
<u>\$270,798</u>	<u>\$286,057</u>	<u>\$303,523</u>	<u>\$315,841</u>	<u>\$331,131</u>	<u>\$342,170</u>
\$27,770,075	\$37,894,721	\$41,463,819	\$45,789,662	\$45,536,709	\$46,461,865
16,687,933	18,699,790	18,662,675	24,634,119	29,377,832	34,529,535
(1,422,562)	(12,873,372)	(17,303,881)	(24,607,660)	(23,338,099)	(5,431,625)
<u>\$43,035,446</u>	<u>\$43,721,139</u>	<u>\$42,822,613</u>	<u>\$45,816,121</u>	<u>\$51,576,442</u>	<u>\$75,559,775</u>

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

Table 2

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$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	\$7,328,404
Judicial	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	2,636,935
Public Safety	10,513,655	10,645,397	10,981,792	11,560,414	12,613,438	14,949,422	14,698,384	16,513,095	14,656,548	10,545,442
Public Works	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	6,470,221
Health	665,536	668,488	697,484	780,912	749,133	821,410	656,154	662,994	3,125,274	1,962,939
Human Services	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	12,494,661
Conservation and Recreation	0	0	5,139	4,184	2,498	1,767	1,624	0	0	0
Economic Development and Assistance	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	1,499,723
Other	0	0	0	0	0	0	0	0	0	0
Issuance Costs	95,612	0	0	0	0	0	158,175	0	0	19,350
Interest and Fiscal Charges	462,787	393,164	460,798	444,501	411,755	370,712	597,015	499,374	520,633	480,738
<i>Total Governmental Activities Expenses</i>	<u>53,368,583</u>	<u>46,127,309</u>	<u>47,655,239</u>	<u>50,149,569</u>	<u>51,455,697</u>	<u>54,938,546</u>	<u>55,688,217</u>	<u>59,431,085</u>	<u>59,061,894</u>	<u>43,438,413</u>
Business-type Activities:										
County Wide Sewer	33,686	38,068	42,281	38,528	34,043	79,800	38,898	33,284	37,149	44,631
<i>Total Business-type Activities Expenses</i>	<u>33,686</u>	<u>38,068</u>	<u>42,281</u>	<u>38,528</u>	<u>34,043</u>	<u>79,800</u>	<u>38,898</u>	<u>33,284</u>	<u>37,149</u>	<u>44,631</u>
<i>Total Primary Government Expenses</i>	<u>53,402,269</u>	<u>46,165,377</u>	<u>47,697,520</u>	<u>50,188,097</u>	<u>51,489,740</u>	<u>55,018,346</u>	<u>55,727,115</u>	<u>59,464,369</u>	<u>59,099,043</u>	<u>43,483,044</u>
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	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	4,687,475
Judicial	689,247	773,390	694,636	510,723	815,742	615,438	587,137	536,567	546,112	577,018
Public Safety	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	1,316,502
Public Works	522,657	521,697	548,798	363,503	349,329	587,572	1,013,527	581,460	867,303	1,451,813
Human Services	638,112	21,228	21,942	17,994	18,217	18,415	20,667	18,755	17,442	16,879
Operating Grants and Contributions	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	18,849,577
Capital Grants and Contributions	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	1,087,517
<i>Total Governmental Activities Program Revenues</i>	<u>28,588,731</u>	<u>22,109,242</u>	<u>20,899,205</u>	<u>21,702,815</u>	<u>21,557,610</u>	<u>21,602,561</u>	<u>21,155,153</u>	<u>26,375,534</u>	<u>27,668,603</u>	<u>27,986,781</u>
Business-type Activities:										
Charges for Services										
County Wide Sewer	50,493	53,717	55,005	48,196	44,905	54,289	55,022	42,377	45,442	50,743
Operating Grants and Contributions										
County Wide Sewer	0	0	0	0	0	37,800	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>50,493</u>	<u>53,717</u>	<u>55,005</u>	<u>48,196</u>	<u>44,905</u>	<u>92,089</u>	<u>55,022</u>	<u>42,377</u>	<u>45,442</u>	<u>50,743</u>
<i>Total Primary Government Program Revenues</i>	<u>28,639,224</u>	<u>22,162,959</u>	<u>20,954,210</u>	<u>21,751,011</u>	<u>21,602,515</u>	<u>21,694,650</u>	<u>21,210,175</u>	<u>26,417,911</u>	<u>27,714,045</u>	<u>28,037,524</u>
Net (Expense)/Revenue										
Governmental Activities	(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)	(15,451,632)
Business-type Activities	16,807	15,649	12,724	9,668	10,862	12,289	16,124	9,093	8,293	6,112
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$24,763,045)</u>	<u>(\$24,002,418)</u>	<u>(\$26,743,310)</u>	<u>(\$28,437,086)</u>	<u>(\$29,887,225)</u>	<u>(\$33,323,696)</u>	<u>(\$34,516,940)</u>	<u>(\$33,046,458)</u>	<u>(\$31,384,998)</u>	<u>(\$15,445,520)</u>

(continued)

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
Children Services	\$864,326	\$882,351	\$895,038	\$893,660	\$905,624	\$936,644	\$975,489	\$1,015,249	\$1,036,185	\$1,040,279
Board of Developmental Disabilities	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	8,482,562
Senior Citizens	456,343	465,676	472,093	506,778	833,609	860,403	892,104	923,783	941,794	946,865
General Operating	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	4,168,627
Sales Tax for:										
General Operating	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	19,821,527
Grants and Entitlements not										
Restricted to Specific Programs	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	2,775,902
Lodging taxes	0	0	0	0	0	0	0	385,681	302,142	372,584
Investment Earnings	180,512	94,667	235,262	390,762	388,266	479,205	600,092	1,448,021	1,429,928	(327,107)
Insurance Proceed	0	0	0	0	0	0	0	0	0	700,417
Miscellaneous	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	1,442,270
<i>Total Governmental Activities</i>	<u>26,027,859</u>	<u>27,503,137</u>	<u>28,827,437</u>	<u>30,267,825</u>	<u>30,930,433</u>	<u>35,178,543</u>	<u>33,617,072</u>	<u>35,705,389</u>	<u>37,089,585</u>	<u>39,423,926</u>
Business-type Activities:										
Miscellaneous	4,234	3,602	2,048	5,612	3,082	2,970	1,342	3,225	6,997	4,927
<i>Total Business-type Activities</i>	<u>4,234</u>	<u>3,602</u>	<u>2,048</u>	<u>5,612</u>	<u>3,082</u>	<u>2,970</u>	<u>1,342</u>	<u>3,225</u>	<u>6,997</u>	<u>4,927</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>26,032,093</u>	<u>27,506,739</u>	<u>28,829,485</u>	<u>30,273,437</u>	<u>30,933,515</u>	<u>35,181,513</u>	<u>33,618,414</u>	<u>35,708,614</u>	<u>37,096,582</u>	<u>39,428,853</u>
Change in Net Position										
Governmental Activities	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	23,972,294
Business-type Activities	21,041	19,251	14,772	15,280	13,944	15,259	17,466	12,318	15,290	11,039
<i>Total Primary Government Change in Net Position</i>	<u>\$1,269,048</u>	<u>\$3,504,321</u>	<u>\$2,086,175</u>	<u>\$1,836,351</u>	<u>\$1,046,290</u>	<u>\$1,857,817</u>	<u>(\$898,526)</u>	<u>\$2,662,156</u>	<u>\$5,711,584</u>	<u>\$23,983,333</u>

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

Table 3

	2012	2013	2014	2015	2016
General Fund					
Nonspendable	\$1,364,179	\$1,495,428	\$2,617,880	\$2,564,926	\$2,589,395
Restricted	0	0	15,000	15,000	15,000
Committed	622,288	718,038	781,812	1,009,191	1,216,984
Assigned	503,566	509,493	469,932	594,792	493,356
Unassigned	5,337,549	6,518,509	6,028,279	7,821,593	10,053,310
<i>Total General Fund</i>	<u>7,827,582</u>	<u>9,241,468</u>	<u>9,912,903</u>	<u>12,005,502</u>	<u>14,368,045</u>
All Other Governmental Funds					
Nonspendable	421,914	430,611	655,202	1,670,838	692,255
Restricted	9,008,661	10,132,289	9,475,441	10,287,295	10,704,969
Committed	686,101	1,113,585	527,202	445,522	766,854
Unassigned (Deficit)	(1,867,714)	(1,969,987)	(3,832,937)	(3,308,161)	(3,051,061)
<i>Total All Other Governmental Funds</i>	<u>8,248,962</u>	<u>9,706,498</u>	<u>6,824,908</u>	<u>9,095,494</u>	<u>9,113,017</u>
<i>Total Governmental Funds</i>	<u>\$16,076,544</u>	<u>\$18,947,966</u>	<u>\$16,737,811</u>	<u>\$21,100,996</u>	<u>\$23,481,062</u>

*Restated in Fiscal Year 2020

2017	2018	2019*	2020	2021
\$2,234,145	\$1,969,376	\$1,717,622	\$1,666,829	\$1,425,734
15,000	15,000	15,000	15,000	570,000
519,977	17,367	236,610	1,533,072	1,582,563
592,103	323,433	531,748	478,395	1,455,916
12,620,141	12,303,292	14,425,573	17,314,464	14,670,951
15,981,366	14,628,468	16,926,553	21,007,760	19,705,164
727,405	669,611	661,920	668,210	1,911,185
12,458,122	19,259,027	23,265,325	25,427,287	27,559,222
1,706,580	637,408	2,673,687	573,333	704,097
(2,725,025)	(2,454,947)	(2,205,809)	(1,960,932)	(1,714,878)
12,167,082	18,111,099	24,395,123	24,707,898	28,459,626
\$28,148,448	\$32,739,567	\$41,321,676	\$45,715,658	\$48,164,790

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

Table 4

	2012	2013	2014	2015	2016
Revenues					
Property Taxes	\$10,106,372	\$10,226,146	\$10,377,434	\$10,428,935	\$10,981,393
Sales Tax	13,392,672	13,867,996	14,482,232	15,594,641	16,074,286
Lodging Tax	0	0	0	0	0
Special Assessments	13,988	12,842	13,540	15,171	14,107
Charges for Services	5,632,494	4,828,832	4,660,631	4,553,606	4,786,099
Licenses and Permits	182,508	249,391	222,906	286,573	296,745
Fines and Forfeitures	210,184	239,805	323,771	274,294	241,407
Intergovernmental	23,396,364	18,244,945	16,597,046	17,540,608	16,735,419
Interest	180,512	94,667	232,669	395,321	380,748
Rent	626,032	628,910	657,662	455,247	690,862
Contributions and Donations	0	0	0	1,025,130	0
Increase/Decrease in Fair Value	0	0	0	33,707	0
Other	1,109,249	1,186,401	1,079,017	1,671,295	1,270,501
<i>Total Revenues</i>	<u>54,850,375</u>	<u>49,579,935</u>	<u>48,646,908</u>	<u>52,274,528</u>	<u>51,471,567</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	6,886,048	6,928,866	6,960,811	7,074,604	7,293,434
Judicial	3,878,653	4,016,221	4,295,089	4,703,876	4,320,064
Public Safety	10,201,240	10,413,612	10,578,453	11,183,211	11,656,499
Public Works	5,913,033	5,249,193	5,159,551	5,791,035	4,833,998
Health	665,536	668,488	947,484	750,748	749,132
Human Services	20,737,340	13,180,375	14,178,134	13,727,080	16,138,534
Economic Development	985,874	1,196,977	1,304,755	1,187,981	1,183,646
Intergovernmental	1,535,080	210,793	212,969	216,403	270,000
Capital Outlay	2,164,076	3,642,907	6,916,299	2,056,489	1,512,657
Debt Service:					
Principal Retirement	817,381	875,545	920,770	791,561	800,738
Interest and Fiscal Charges	470,148	396,733	462,453	443,247	407,617
Current Refunding	0	0	0	0	0
Issuance Costs	95,612	0	0	0	0
<i>Total Expenditures</i>	<u>54,350,021</u>	<u>46,779,710</u>	<u>51,936,768</u>	<u>47,926,235</u>	<u>49,166,319</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>500,354</u>	<u>2,800,225</u>	<u>(3,289,860)</u>	<u>4,348,293</u>	<u>2,305,248</u>
Other Financing Sources (Uses)					
Premium from Debt Issued	185,702	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	23,221	0	21,946
Inception of Capital Lease	84,353	71,197	91,484	14,892	62,477
Proceeds of Loans	0	0	0	0	0
Issuance of Bonds	4,435,000	0	0	0	0
Premium on Bonds Issued	0	0	0	0	0
Refunding Bonds Issued	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	(4,522,917)	0	0	0	0
Insurance Proceeds	0	0	0	0	0
Transfers In	2,123,694	2,501,315	3,879,826	2,266,117	2,636,816
Transfers Out	(2,123,694)	(2,501,315)	(3,879,826)	(2,266,117)	(2,646,421)
<i>Total Other Financing Sources (Uses)</i>	<u>182,138</u>	<u>71,197</u>	<u>114,705</u>	<u>14,892</u>	<u>74,818</u>
<i>Net Change in Fund Balances</i>	<u>\$682,492</u>	<u>\$2,871,422</u>	<u>(\$3,175,155)</u>	<u>\$4,363,185</u>	<u>\$2,380,066</u>
Debt Service as a Percentage of					
Noncapital Expenditures	2.58%	213.01%	3.18%	2.77%	2.63%

2017	2018	2019	2020	2021
\$13,109,871	\$13,606,666	\$14,140,266	\$14,491,383	\$14,703,066
15,684,391	15,033,450	15,764,533	16,913,241	19,633,035
0	0	0	302,142	372,584
15,369	15,241	15,238	14,546	13,910
4,768,109	5,104,237	5,278,141	5,657,582	6,756,748
328,953	330,814	509,214	290,729	279,552
245,531	233,366	250,117	230,595	333,971
20,263,915	18,280,121	22,204,996	23,687,899	21,835,801
463,102	766,619	1,140,789	931,626	494,843
721,416	555,329	684,414	593,050	665,404
0	0	0	0	0
0	(166,527)	307,232	498,302	(821,950)
1,378,573	1,408,781	1,453,776	1,336,093	1,502,858
56,979,230	55,168,097	61,748,716	64,947,188	65,769,822

8,008,270	8,655,378	8,194,039	9,295,211	9,426,147
4,931,526	4,601,809	4,454,839	4,062,033	4,325,414
12,964,077	13,291,049	13,482,181	13,976,531	15,074,571
5,766,508	6,116,829	6,305,151	7,023,997	6,858,675
821,410	733,491	740,330	3,125,275	2,010,531
15,241,033	16,391,257	15,618,890	15,687,785	16,494,909
1,661,961	1,001,422	1,341,822	1,048,341	1,499,723
169,537	241,162	185,858	174,057	174,568
1,613,879	4,051,034	4,355,759	4,713,272	6,768,462
820,890	1,194,834	856,484	971,379	1,036,763
367,847	579,748	496,836	520,760	474,045
0	0	0	0	1,915,114
0	158,175	0	0	19,350
52,366,938	57,016,188	56,032,189	60,598,641	66,078,272

4,612,292	(1,848,091)	5,716,527	4,348,547	(308,450)
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0	0	0	0	0
0	0	0	0	0
64,047	48,685	48,529	45,435	101,165
0	0	2,006,000	0	0
0	8,760,000	430,964	0	0
0	218,790	0	0	0
0	0	0	0	1,956,000
0	(2,588,265)	0	0	0
0	0	0	0	700,417
3,439,789	2,352,184	1,977,358	2,002,903	6,505,355
(3,448,742)	(2,352,184)	(1,977,358)	(2,002,903)	(6,505,355)
55,094	6,439,210	2,485,493	45,435	2,757,582
\$4,667,386	\$4,591,119	\$8,202,020	\$4,393,982	\$2,449,132

2.46% 3.60% 2.84% 2.74%²¹⁶ 6.06%

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
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
2021	1,134,658,000	201,439,970	3,817,422,771	171,838,710	195,271,261

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

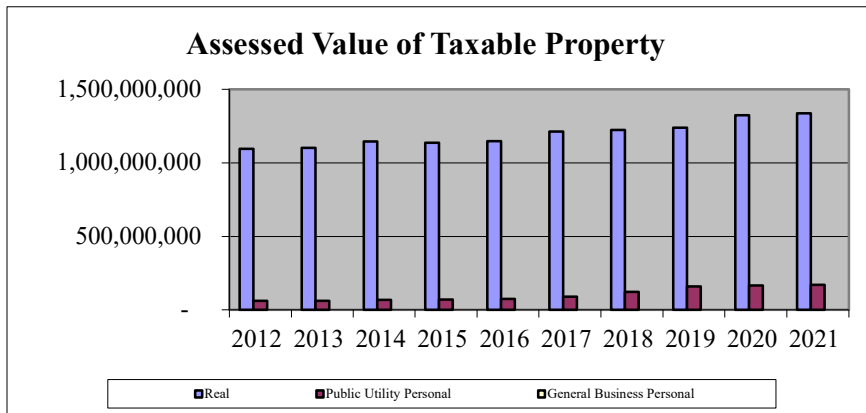
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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	
\$1,156,700,400	\$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
1,507,936,680	4,012,694,033	37.58%	12.84



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

Table 6

Collection Year	New Construction			Real Property Value (1)		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Agricultural/ Residential	Commercial/ Industrial	Total
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
2021	27,316,260	6,333,660	33,649,920	3,241,880,000	571,578,200	3,813,458,200

(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, 2021

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 2021.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Chillicothe City Schools	\$1,119.83	\$1,331.28
Board of MR/DD	202.61	233.18
Children Services	24.29	33.98
ADAMH Board	28.70	34.10
Health Board	32.41	34.58
County General Fund	108.50	108.50
Senior Citizens	22.26	27.25
Park District	16.28	17.29
City of Chillicothe	112.00	112.00
Pickaway-Ross JVS	77.22	108.85
Scioto Township	19.24	20.37
Chillicothe - Ross Library	46.16	51.10
Total	<u>\$1,809.50</u>	<u>\$2,112.48</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

	2012	2013	2014	2015	2016
Unvoted Millage					
Operating	3.10	3.10	3.10	3.10	3.10
Voted Millage - by levy					
2002/2010 MRDD - (1)					
Residential/Agricultural Real	3.735103	3.739572	3.583757	3.582662	3.581549
Commercial/Industrial and Public Utility Real	3.80	3.726599	3.796553	3.80	3.714621
Public Utility Personal	3.80	3.80	3.80	3.80	3.80
2004/2016 MRDD - (2)					
Residential/Agricultural Real	1.731706	1.733778	1.661538	1.66103	1.660516
Commercial/Industrial and Public Utility Real	2.068466	2.028513	2.066593	2.094577	2.047518
Public Utility Personal	2.10	2.10	2.10	2.10	2.10
2007 Senior Citizens - 5 years (3)					
Residential/Agricultural Real	0.441338	0.441866	0.423455	0.423326	0.423194
Commercial/Industrial and Public Utility Real	0.50	0.490342	0.499546	0.50	0.488766
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	0.299906
Commercial/Industrial and Public Utility Real	0.00	0.00	0.00	0.00	0.293259
Public Utility Personal	0.00	0.00	0.00	0.00	0.30
2003 Children's Services - 5 years (5)					
Residential/Agricultural Real	0.822765	0.82375	0.789427	0.789186	0.788941
Commercial/Industrial and Public Utility Real	0.984984	0.965959	0.984092	0.997418	0.975009
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1992/2011/2017 Health District - 5 years (6)					
Residential/Agricultural Real	1.00	1.00	0.958333	0.958040	0.957743
Commercial/Industrial and Public Utility Real	1.00	0.980684	0.999093	1.00	0.977532
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1982/2012 ADAMH Operating - 10 years (7)					
Residential/Agricultural Real	0.445541	1.00	0.989815	0.945558	0.890292
Commercial/Industrial and Public Utility Real	0.622538	0.954256	0.960697	0.973558	0.978088
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
Total voted millage by type of property					
Residential/Agricultural Real	7.730912	7.738966	7.416510	7.414244	7.711849
Commercial/Industrial and Public Utility Real	8.353450	8.192097	8.345877	8.391995	8.496705
Public Utility Personal	8.40	8.40	8.40	8.40	8.70
Total millage by type of property					
Residential/Agricultural Real	10.830912	10.838966	10.51651	10.514244	10.811849
Commercial/Industrial and Public Utility Real	11.45345	11.292097	11.445877	11.491995	11.596705
Public Utility Personal	11.50	11.50	11.50	11.50	11.80
Total direct rate (9)	11.48	11.95	11.70	11.67	11.90

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

2017	2018	2019	2020	2021
3.10	3.10	3.10	3.10	3.10
3.402018	3.400703	3.387092	3.146115	3.1502
3.632936	3.672441	3.663906	3.743414	3.698426
3.80	3.80	3.80	3.80	3.80
2.849619	2.848518	2.837118	2.635269	2.638692
2.934027	2.965932	2.959038	3.000000	2.963946
3.00	3.00	3.00	3.00	3.00
0.401981	0.401826	0.400217	0.371744	0.372227
0.478018	0.483216	0.482093	0.492554	0.486635
0.50	0.50	0.50	0.50	0.50
0.284873	0.284763	0.283623	0.263445	0.263787
0.286810	0.289929	0.289255	0.295532	0.291981
0.30	0.30	0.30	0.30	0.30
0.749394	0.749104	0.746106	0.693024	0.693924
0.953568	0.963938	0.961697	0.982566	0.970758
1.00	1.00	1.00	1.00	1.00
0.00	0.999613	0.995612	0.924779	0.92598
0.00	1.00	0.997675	1.000000	0.987982
0.00	1.00	1.00	1.00	1.00
0.877771	0.860974	0.855617	0.847521	0.820053
0.97761	0.970893	0.964137	0.994038	0.974166
1.00	1.00	1.00	1.00	1.00
0.00	0.00	0.00	0.464427	0.46503
0.00	0.00	0.00	0.500000	0.493991
0.00	0.00	0.00	0.50	0.50
7.687885	8.684527	8.649768	9.346324	9.329893
8.285359	9.375456	9.353664	11.008104	10.867885
8.60	9.60	9.60	11.10	11.10
10.787885	11.784527	11.749768	12.446324	12.429893
11.385359	12.475456	12.453664	14.108104	13.967885
11.70	12.70	12.70	14.20	14.20
11.84	12.86	12.84	12.86	12.84

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

Table 9

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>In County School Districts:</u>										
Adena	36.50	36.50	35.90	35.90	35.90	35.60	35.60	35.60	35.30	35.20
Chillicothe	51.00	51.00	59.10	59.20	58.99	58.00	57.80	53.60	53.20	53.20
Huntington	30.30	30.30	30.00	30.00	30.00	30.00	30.00	30.00	29.70	28.50
Paint Valley	34.70	34.70	34.70	34.20	34.20	34.20	34.20	34.20	33.50	32.50
Southeastern	32.70	32.70	32.00	32.00	32.00	31.80	31.80	31.80	31.60	31.60
Union Scioto	34.10	34.10	34.10	34.10	34.10	33.70	33.70	33.70	33.40	33.40
Zane Trace	32.00	32.00	31.70	31.70	31.70	31.60	31.60	30.70	29.30	29.30
<u>Out of County School Districts:</u>										
Greenfield	25.40	25.40	25.40	25.40	25.40	23.95	23.95	23.95	23.95	22.70
Miami Trace	34.99	33.59	33.59	32.99	34.97	34.41	33.48	33.48	32.57	32.57
Waverly	31.75	31.80	32.00	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	11.40	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>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>2021</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	3.85
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	7.40
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	7.50	7.50	7.50	7.50	7.50	7.50
Jefferson	7.90	7.90	9.90	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	4.50	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	1.50	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, 2021 and December 31, 2012

Table 10

Name of Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
American Electric Power	\$147,088,010	1	9.75%	\$47,079,680	1	4.07%
South Central Power Company	12,534,320	2	0.83%	9,032,180	4	0.78%
Columbia Gas of Ohio, Inc.	9,700,940	3	0.64%	3,247,980	8	0.28%
Chillicothe TK Owner II, LLC (formerly DDR Ohio Opportunity II, LLC)	6,186,230	4	0.41%	4,053,210	7	0.35%
Guernsey Crossing	5,540,370	5	0.37%	-	-	-
Paccar, Inc.	5,396,400	6	0.36%	9,499,050	3	0.82%
LEX Chillicothe L.P.	4,238,500	7	0.28%	-	-	-
Chillicothe Mall, Inc.	4,176,010	8	0.28%	4,220,620	6	0.36%
Agree Stores LLC	3,062,500	9	0.20%	-	-	-
Menards	2,880,500	10	0.19%	-	-	-
P H Glatfelter (formerly Mead Corp.)	-	-	-	10,820,770	2	0.94%
Adena Health System	-	-	-	5,771,460	5	0.50%
Central Center	-	-	-	3,121,600	9	0.27%
Sam's Real Estate	-	-	-	2,629,020	10	0.23%
Total Top Ten Taxpayers	200,803,780		13.32%	99,475,570		8.60%
All Others	1,307,132,900		86.68%	1,057,224,830		91.40%
TOTAL	<u>\$1,507,936,680</u>		<u>100.00%</u>	<u>\$1,156,700,400</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
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
2021	15,924,317	14,919,264	93.69	530,105	15,449,369	97.02

Source: Office of the Auditor, Ross County, Ohio

- (1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental Revenue.
- (2) In Ohio, delinquent taxes collected each year are not reported individually back to the tax year in which they became delinquent. The County's current tax collection system does not permit the identification of delinquent tax collection by tax levy year.
- (3) Total tax collections include current levied taxes and delinquent (excluding penalties and interest) taxes from prior years' taxes levied, therefore; the total percent collected may exceed 100% of the current taxes levied.

Ross County, Ohio
Major General Fund Revenue Source
Last Ten Years

Table 12

County Sales Tax:

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

Calendar Year	Amount
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
2021	19,821,527

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

Dollar Volume of Taxable Retail Sales in Ross County

Calendar Year	Sales Tax Rate	Retailers (Ross Co. Only)	Retailers (Multi-County)	Motor Vehicles	Other	Total
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
2021	1.50%	256,841,620	756,865,367	220,202,384	56,967,055	1,290,876,426

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 Gas Tax Revenue Payable	Motor Vehicle Gas Tax Revenue Payable	Sales Tax Revenue Payable	Loans Payable	Total Primary Government	Percentage of Assessed Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita (1)			
2012	\$4,759,904	\$167,052	\$195,000	\$4,620,702	\$247,169	\$9,989,827	0.86%	0.39%	\$129				
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%	0.72%	167.07				
2020	8,170,672	119,084	0	1,626,901	2,006,000	11,922,657	0.80%	0.62%	154.94				
2021	8,799,442	160,049	0	0	1,997,437	10,956,928	0.73%	0.56%	142.13				

(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, 2021*

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	\$10,956,928	100.00%	<u>\$10,956,928</u>
Overlapping:			
Cities, Villages, & Townships wholly within the County	7,545,314	100.00%	7,545,314
School Districts wholly within the County	33,333,301	100.00%	33,333,301
Miami Trace Local School District	41,791,753	0.08%	33,433
Waverly City School District	1,150,000	3.71%	<u>42,665</u>
Total Overlapping Political Subdivisions			<u>40,954,713</u>
Grand Total			<u><u>\$51,911,641</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 2021 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
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
2021	77,093	1,507,936,680	8,799,442	369,913	8,429,529	0.56%	109.34

(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

	2012	2013	2014	2015
Total Assessed Property Value	<u>\$1,156,700,400</u>	<u>\$1,164,384,800</u>	<u>\$1,214,861,680</u>	<u>\$1,207,901,000</u>
Debt Limit (1)	<u>\$27,417,510</u>	<u>\$27,609,620</u>	<u>\$28,871,542</u>	<u>\$28,697,525</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds and Notes	4,750,000	4,290,000	3,960,000	3,620,000
Less Amount Available in Debt Service	<u>(200,730)</u>	<u>(288,676)</u>	<u>(291,844)</u>	<u>(275,510)</u>
Amount of Debt Subject to Limit	<u>4,549,270</u>	<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>
Legal Debt Margin	<u>\$22,868,240</u>	<u>\$23,608,296</u>	<u>\$25,203,386</u>	<u>\$25,353,035</u>
Legal Debt Margin as a Percentage of the Debt Limit	83.41%	85.51%	87.29%	88.35%
Unvoted Debt Limit (2)	\$11,567,004	\$11,643,848	\$12,148,617	\$12,079,010
Amount of Debt Subject to Limit	<u>4,549,270</u>	<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>
Unvoted Legal Debt Margin	<u>\$7,017,734</u>	<u>\$7,642,524</u>	<u>\$8,480,461</u>	<u>\$8,734,520</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	60.67%	65.64%	69.81%	72.31%

- (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

2016	2017	2018	2019	2020	2021
<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>\$1,507,936,680</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>	<u>\$36,198,417</u>
<u>3,270,000</u> <u>(277,438)</u>	<u>2,905,000</u> <u>(280,122)</u>	<u>2,590,000</u> <u>(370,682)</u>	<u>2,365,000</u> <u>(373,670)</u>	<u>2,135,000</u> <u>(369,421)</u>	<u>3,293,000</u> <u>(369,913)</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>2,923,087</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>	<u>\$33,275,330</u>
89.69%	91.55%	93.10%	94.05%	95.06%	91.92%
<u>\$12,207,832</u>	<u>\$13,028,183</u>	<u>\$13,474,190</u>	<u>\$13,988,538</u>	<u>\$14,906,401</u>	<u>\$15,079,367</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>2,923,087</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>	<u>\$12,156,280</u>
75.49%	79.85%	83.53%	85.76%	88.16%	80.62%

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
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%
2021	77,093	25,576	1,971,731	41.2	12,558	3.0%	3.6%	3.4%

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	2021			2012		
		(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	4,475	1	12.57%	2,780	1	8.66%
Kenworth Truck Company (Paccar)	Assembly of Heavy Trucks	1,997	2	5.61%	1,953	2	6.08%
Veterans Affairs Medical Center	Veterans Hospital	1,454	3	4.08%	1,520	3	4.74%
Pixelle (formerly Mead Corp.)	Specialty Papers & Engineered Products	826	4	2.32%	1,196	4	3.73%
Chillicothe Correctional Institute	Ohio Penal Institution	497	5	1.40%	543	5	1.69%
Ross County Correctional Institute	Ohio Penal Institution	458	6	1.29%	501	7	1.56%
Ross County	County Government	420	7	1.18%	523	6	1.63%
Pickaway/Ross JVSD	Vocational Education	341	8	0.96%	340	8	1.06%
Chillicothe City School District	Education	327	9	0.92%	324	9	1.01%
City of Chillicothe	City Government	273	10	0.77%	281	10	0.88%
Total		11,068		31.09%	9,961		31.03%
Total Employment within the County		35,600 (2)			32,100 (2)		

Sources:

(1) The number of employees were obtained from the individual employers and include full and part-time employees.

(2) The amount of total employment was prepared by the Bureau of Labor Statistics and the U.S. Department of Labor.

Ross County, Ohio
County Government Employees by Function/Activity
Last Ten Years

Table 19

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Legislative and Executive										
Commissioners	4	4	4	4	4	4	4	4	4	4
Auditor	15	14	15	15	16	15	15	15	15	14
Treasurer	7	7	7	7	7	7	7	7	7	8
Prosecuting Attorney	21	19	18	19	19	19	16	15	13	13
Board of Elections	11	10	10	10	10	10	10	10	10	9
Recorder	7	6	6	6	6	6	6	6	6	6
Buildings and Grounds	12	12	11	11	12	13	13	10	13	13
Data Processing	1	1	0	0	0	0	0	0	0	0
Judicial										
Common Pleas Court	14	13	14	14	13	13	11	9	9	9
Probate Court	9	11	11	11	11	8	8	8	8	9
Juvenile Court	22	18	18	18	18	18	22	22	21	18
Clerk of Courts	17	16	17	17	17	17	17	17	17	16
Law Library	1	1	1	1	1	1	1	1	1	1
Public Safety										
Sheriff	95	92	93	104	107	107	107	108	108	109
Probation	10	10	10	10	14	12	12	11	12	11
Emergency Management Agency	3	2	2	2	3	2	2	2	2	2
Dog Warden	4	4	4	3	4	4	4	3	3	3
Coroner	6	6	7	7	8	8	9	8	6	7
Public Works										
Engineer	31	31	31	31	33	31	31	30	34	35
Building Department	1	3	3	3	3	3	3	3	3	3
Planning Department	2	2	2	2	2	2	1	1	1	2
Litter Control	2	5	6	2	2	2	2	2	2	2
Health										
Developmental Disabilities	114	108	117	129	132	127	121	116	114	118
Human Services										
Jobs and Family Services	92	*	*	*	*	*	*	*	*	*
Child Support Enforcement Agency	13	*	*	*	*	*	*	*	*	*
Veteran Services	9	10	10	10	10	10	9	9	9	8
Total	523	405	417	436	452	439	431	417	418	420

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Legislative and Executive										
Commissioners										
Number of purchase orders issued	2,913	2,995	2,521	1,745	1,322	2,226	2,229	2,305	2,074	1,328
Number of meetings	56	53	56	53	53	54	53	51	55	52
Number of buildings maintained	21	21	20	19	19	19	20	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	164	166	150	160	206	152	168	168	157	168
Auditor										
Number of non-exempt conveyances****	1,347	1,450	1,418	1,469	1,449	1,512	1,521	1,482	1,557	1,749
Number of exempt conveyances****	1,916	1,961	2,117	2,118	1,935	2,006	2,231	1,919	1,877	2,187
Number of real estate transfers****	3,263	3,411	3,535	3,587	3,384	3,518	3,752	3,401	3,434	3,936
Number of real estate parcels	42,741	42,855	42,853	43,018	43,196	43,304	43,412	43,541	43,625	43,737
Number of vendor checks issued	19,275	20,943	21,570	21,194	21,242	22,242	19,453	21,467	21,044	18,794
Number of dog tags issued	17,244	16,627	16,327	15,357	16,012	14,996	14,472	13,942	14,231	13,612
Treasurer										
Number of tax payments processed	98,717	99,478	102,426	101,554	113,635	114,503	114,328	119,525	126,389	105,151
Return on portfolio	0.60%	2.70%	1.81%	1.93%	1.82%	1.86%	1.93%	2.03%	1.41%	-0.89%
Prosecuting Attorney										
Number of reports received	681	721	664	733	728	741	831	1,151	744	681
Number of criminal prosecutions	893	791	797	637	632	633	653	634	712	516
Board of Elections										
Number of registered voters	46,750	42,350	42,581	41,684	44,005	44,590	45,180	43,409	46,039	45,825
Number of voters last general election	30,474	10,643	16,992	19,515	30,935	13,101	23,753	11,432	33,558	12,783
Percentage of register voters that voted	65.19%	25.13%	39.91%	46.82%	70.37%	29.38%	52.77%	26.34%	72.89%	27.90%
Recorder										
Number of deed & lease transactions recorded	3,703	3,904	3,947	4,044	3,825	3,857	3,680	3,986	3,798	4,398
Number of mortgage transactions recorded	6,736	7,117	5,524	5,646	5,618	5,687	5,401	5,367	6,409	7,239
Amount of morgtage transactions (millions of \$'s)	\$3,054	\$6,740	\$4,730	\$4,338	\$9,576	\$4,583	\$1,291	\$2,720	\$688	\$1,786
Number of other transactions	4,015	4,035	4,210	4,044	3,441	2,957	2,809	4,975	1,431	1,529
Buildings and Grounds										
Total community service hours for maintenance	5,981	12,105	5,118	2,643	3,650	1,752	1,335	**	**	**
Title Department										
Number of titles issued***	32,786	33,911	33,605	37,488	40,132	42,540	42,117	41,926	42,717	62,199

(continued)

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

Table 20

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Legislative and Executive										
Litter Control & Recycling										
Number of tons of litter collected	86.58	87.52	74.97	105.56	139.92	149.08	81.00	56.11	40.68	34.6
Participants in educational/outreach activities	9,954	10,173	15,525	14,839	17,041	15,676	18,460	19,001	5,340	1,675
Judicial										
Common Pleas Court										
Number of civil cases filed	744	704	564	574	546	542	619	553	538	283
Number of criminal cases filed	527	526	493	442	521	513	580	677	676	430
Number of domestic cases filed	505	464	458	426	464	463	524	442	510	397
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Probate Court										
Number of cases filed	1,147	1,123	1,148	1,145	1,166	1,097	1,289	1,119	1,039	1,356
Number of marriage licenses issued	491	512	497	521	501	503	467	468	460	470
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of dependent, neglect or abused cases filed	192	257	243	316	176	250	227	149	163	189
Number of traffic cases filed	306	267	264	338	341	285	268	251	200	216
Number of delinquent cases filed	311	321	338	304	372	367	320	255	176	129
Municipal Court										
Number of civil cases filed	1,698	1,384	1,292	1,311	1,392	1,793	2,161	2,141	1,489	1,545
Number of criminal cases filed	3,590	3,737	3,348	3,082	3,853	4,228	4,302	4,333	3,093	2,763
Number of small claims cases filed	155	142	256	274	244	270	263	191	167	152
Number of traffic cases filed	10,014	8,500	9,617	9,267	9,934	9,547	7,926	7,269	6,239	7,513
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Clerk of Courts										
Number of civil cases filed	744	704	572	574	546	542	619	553	319	283
Number of criminal cases filed	528	526	489	442	521	513	580	677	488	430
Public Safety										
Sheriff										
Jail Operation										
Average daily jail census	166	162	187	180	203	226	188	218	131	130
Prisoners booked	5,566	5,621	5,447	5,579	593	5,752	5,090	5,495	3,635	3,267
Prisoners released	5,577	5,455	5,451	5,382	5,698	5,746	4,904	5,512	3,674	3,283
Out of County inmate bed days	6,125	5,291	4,614	4,337	9,653	6,481	949	757	518	840

(continued)

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

Table 20

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Public Safety										
Sheriff										
Enforcement										
Number of incidents reported	20,678	19,229	19,475	18,608	20,208	21,145	21,698	22,053	20,429	21,494
Number of citations issued	1,765	1,783	1,137	843	1,100	1,131	717	415	444	350
Number of papers served	9,047	7,949	7,558	7,592	8,145	8,342	8,099	6,952	7,351	5,180
Number of 9-1-1 calls	35,630	37,411	44,893	32,312	34,456	85,058	34,752	39,800	34,547	36,352
Number of Sheriff's vehicles	45	55	52	61	57	61	70	63	66	63
Probation										
Average supervised population	830	717	893	514	583	793	865	927	932	911
Number entering supervision	340	256	186	167	129	342	398	424	229	221
Number discharged from supervision	264	284	167	214	94	215	276	342	264	339
Disaster Services										
Number of emergency responses	4	5	3	3	N/A	8	8	7	26	23
Coroner										
Number of requests for investigation	598	563	553	611	601	605	634	659	813	760
Coroner cases determining manner of death	140	101	110	129	153	130	154	142	155	162
Public Works										
Engineer										
Miles of roads maintained	402	402	402	402	402	402	402	402	402	402
Miles of roads repaved	20	19	10.25	12.68	19.35	27.15	32.7	37.27	22.57	19.93
Number of County maintained bridges	429	430	431	431	430	430	431	430	432	432
Number of bridges replaced	5	4	5	3	3	2	1	2	0	0
Number of culverts built/replaced	34	30	17	28	21	25	23	49	31	26
Number of feet of guardrail installed	1,463	1,912.5	15,862.5	24,512.5	16,356.3	799.5	1,362.5	9,718.8	14,050	12,931.25
Number of traffic signs erected	525	345	316	1300	214	183	114	689	1026	379
Public Works										
Building Department										
Number of permits issued (Commercial/Industrial)	476	206	112	88	133	129	158	289	195	224
Number of inspections performed	1,265	538	292	346	271	442	351	630	543	470
Health										
Commissioners										
Number of children with medical handicap receiving aid	212	267	284	375	359	372	422	329	383	437

(continued)

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

Table 20

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Human Services										
Board of Developmental Disabilities										
Number of students enrolled										
Early intervention program	66	74	68	54	59	58	98	90	41	90
Preschool	34	36	41	38	40	57	56	64	16	64
School age	80	80	93	91	92	94	96	97	88	97
Number of adult clients	438	419	406	428	483	498	519	507	289	468
Number of facilities	2	2	2	2	2	2	2	2	2	2
Number of buses	10	5	1	1	1	1	1	1	1	1
Jobs and Family Services										
Average client count - food stamps	18,227	*	*	*	*	*	*	*	*	*
Average client count - WIA	144	*	*	*	*	*	*	*	*	*
Average client count - heating assistance	0	*	*	*	*	*	*	*	*	*
Average client count - job placement	2,267	*	*	*	*	*	*	*	*	*
Children's Services										
Average client count - foster care	149	*	*	*	*	*	*	*	*	*
Average client count - adoption	16	*	*	*	*	*	*	*	*	*
Total number of abuse & neglect investigations	542	*	*	*	*	*	*	*	*	*
Child Support Enforcement Agency										
Average number of active support orders	7,221	*	*	*	*	*	*	*	*	*
Total amount child support collected (millions of \$'s)	\$12.60	*	*	*	*	*	*	*	*	*
Veteran Services										
Number of clients contacts	32,987	30,496	29,515	33,745	35,916	37,573	38,785	37,145	44,769	N/A
Number of clients receiving material assistance	2,104	2,237	2,632	4,062	4,174	4,377	4,471	4,502	2,538	N/A
Number of client transports	2,052	2,132	2,111	2,035	2,196	2,361	2,683	2,934	1,394	N/A
Economic Development & Assistance										
Number of grant program beneficiaries	592	825	1,741	894	433	1,089	735	154	1,202	55

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.

**** - We have restated the number of conveyances/transfers issued per the Real Estate Department, as the prior numbers were taken from the wrong reporting line.

N/A - Information is not available.

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 8/11/2022

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
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