

Financial Condition
Ross County
Single Audit
For the Year Ended December 31, 2015



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Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Ross County, prepared by Millhuff-Stang, CPA, Inc., for the audit period January 1, 2015 through December 31, 2015. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

August 30, 2016

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Ross County Financial Condition
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Ross County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	CFDA	Pass-Through Entity/Grant Number	Disbursements
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grant/States Program	14.228	B-F-14-1CN-1	\$49,600
Community Development Block Grant/States Program (CHIP)	14.228	B-C-14-1CN-1	160,532
Total Community Development Block Grant			<u>210,132</u>
HOME Investment Partnership Program (CHIP)	14.239	B-C-14-1CN-2	249,518
Total U.S. Department of Housing and Urban Development			459,650
<u>U.S. Department of Justice</u>			
<i>Passed through the Ohio Office of the Attorney General:</i>			
Crime Victim Assistance	16.575	2015-VOCA10214142	47,380
Crime Victim Assistance	16.575	2014-VOCA19813737	21,772
Total Crime Victim Assistance			<u>69,152</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-A01-6494	27,918
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-JG-E01-6015	7,887
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>35,805</u>
Total U.S. Department of Justice			104,957
<u>U.S. Department of Transportation</u>			
<i>Direct from U.S. Department of Transportation:</i>			
Airport Improvement Program	20.106	3-39-0017-016-2014	278,728
<i>Passed through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	PID #87450	20,947
Highway Planning and Construction	20.205	PID #99407	24,197
Total Highway Planning and Construction			<u>45,144</u>
Total U.S. Department of Transportation			323,872
<u>U.S. Department of Education</u>			
<i>Passed through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education-Grants to States	84.027	066225-3L70	49,805
Special Education-Preschool Grants	84.173	066225-3C50	9,476
Total Special Education Cluster			<u>59,281</u>
Total U.S. Department of Education			59,281
<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	G-1011-12-5180	51,153
Medical Assistance Program-MAC	93.778	G-1011-12-5180	262,410
<i>Passed through Ohio Department of Job & Family Services:</i>			
Foster Care Title IV-E (Federal Financial Participation)	93.658	G-1415-06-2223	284,083
Foster Care Title IV-E (Foster Care Maintenance)	93.658	G-1415-06-2223	83,981
Total Foster Care Title IV-E			<u>368,064</u>
Total U.S. Department of Health and Human Services			681,627
<u>U.S. Department of Homeland Security</u>			
<i>Passed through Ohio Department of Public Safety-Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01	56,500
Homeland Security Grant	97.067	EMW-2013-SS-00120	6,109
Total U.S. Department of Homeland Security			<u>62,609</u>
Total Federal Awards Expenditures			<u>\$1,691,996</u>

Total accompanying notes are an integral part of this schedule.

Ross County Financial Condition
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Ross County, Ohio (the County) under programs of the federal government for the year ended December 31, 2015. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2 – Significant Accounting Policies

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

Note 3 – Community Development Block Grant (CDBG) Revolving Loan Programs

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The schedule reports loans made and administrative costs as disbursements on the schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property. At December 31, 2015, the total amount of loans outstanding under this program was \$16,164. Of this amount, there is \$11,643 that is delinquent and is past due.

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.

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 27, 2016, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27," and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68."

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



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

June 27, 2016

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

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

We have audited Ross County's, Ohio (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2015-001. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questions costs as item 2015-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Ross County, Ohio

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

Page 3

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 27, 2016, which contained unmodified opinions on those financial statements, and wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27," and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68." Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



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

June 27, 2016

Ross County Financial Condition
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

Section I – Summary of Auditor’s Results

<i>Financial Statements</i>	
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No
<i>Federal Awards</i>	
Internal control over major federal program(s):	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Type of auditor’s report issued on compliance for major federal programs:	Unmodified
Any auditing findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
Identification of major federal program(s):	Airport Improvement Program, CFDA #20.106 HOME Investment Partnership Program, CFDA #14.239
Dollar threshold used to distinguish between type A and type B programs:	Type A: >\$750,000 Type B: all others
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

CFDA Title and Number	Airport Improvement Program, CFDA #20.106
Federal Award Number and Year	3-39-0017-016-2014
Federal Agency	United States Department of Transportation
Pass-Through Entity	N/A

Finding 2015-001 – Noncompliance/Significant Deficiency – Suspension & Debarment

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 the *Excluded Parties List System (EPLS)* maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300). The County did check the EPLS for several covered transactions of the Airport Program through its technical consultant, but did not perform a check on the technical consultant prior to entering into a contract for services. The County risked paying a suspended or debarred vendor with grant monies. The County should verify that entities are not suspended or debarred by verification through the EPLS prior to entering into a covered transaction with an entity, ensuring evidence of verifications is maintained to support compliance.

Ross County Financial Condition
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2015

Finding 2015-001 – Noncompliance/Significant Deficiency – Suspension & Debarment (Continued)

Responsible Official's Response and Corrective Action Planned:

The County was unable to prove whether a check of the Excluded Parties List System (EPLS) for the technical consultant was ever completed because no written documentation could be found in the file. In the future, a printed verification document from the EPLS system will be attached to all required contracts.

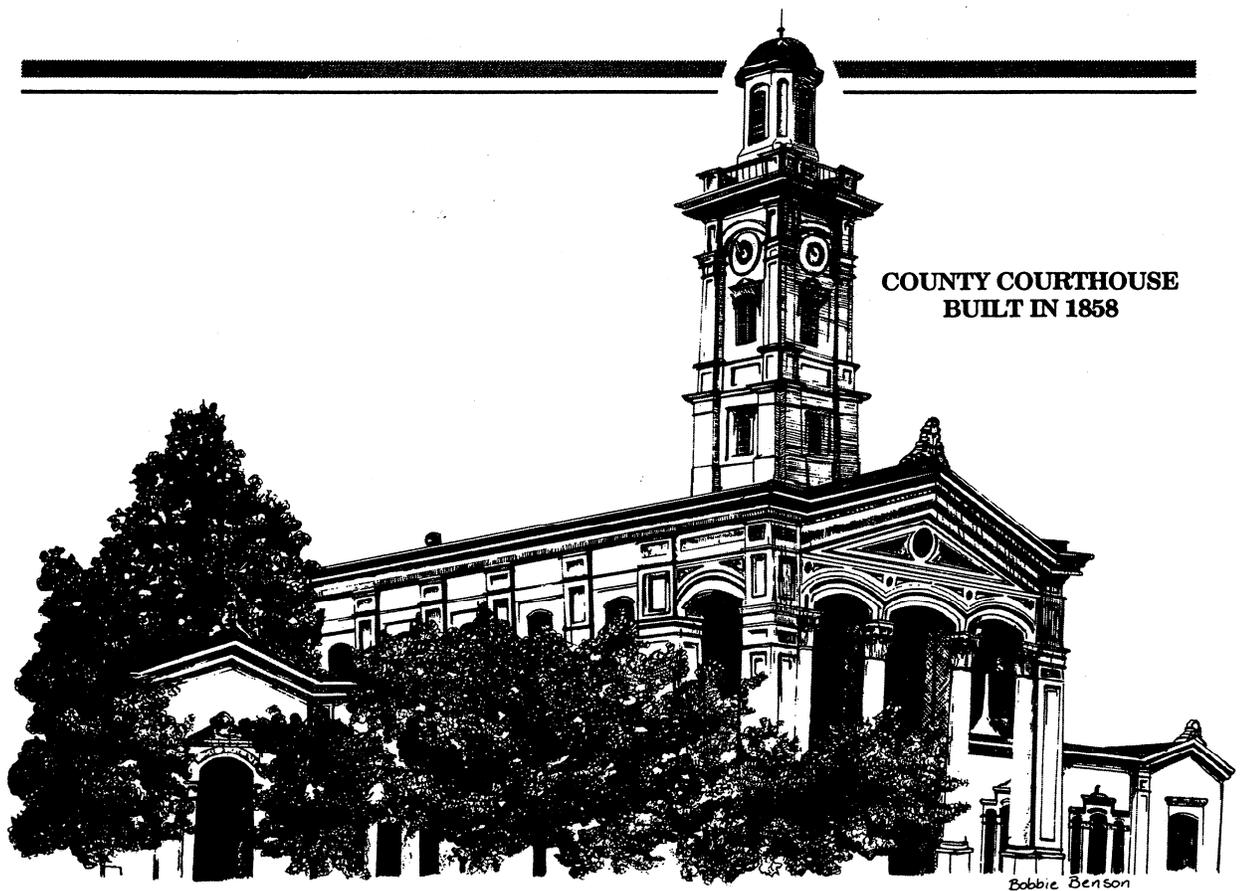
Planned Implementation Date of Corrective Action:

Immediately (June 27, 2016).

Person Responsible for Corrective Action:

County Administrator.

ROSS COUNTY OHIO



COUNTY COURTHOUSE
BUILT IN 1858

Comprehensive Annual Financial Report

For the Year Ended December 31, 2015

Back of Front Cover

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2015



Prepared by the Ross County Auditor's Office

Thomas M. Spetnagel, Jr.
Ross County Auditor

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Ross County, Ohio
Comprehensive Annual Financial Report
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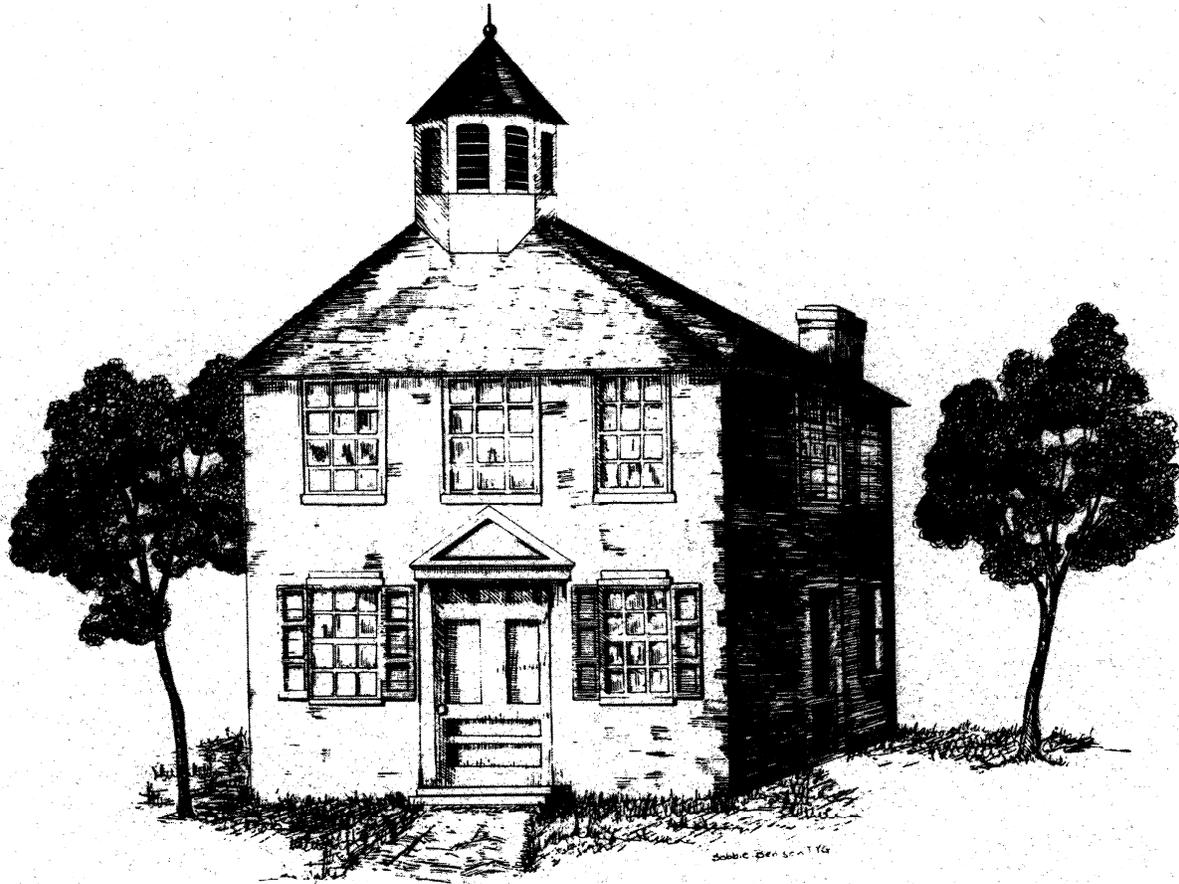
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INTRODUCTORY SECTION



Ohio's First Statehouse

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

Back of Introductory Section Divider



Auditor of Ross County

THOMAS M. SPETNAGEL, JR.

June 27, 2016

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

Honorable James M. Caldwell
Honorable Stephen A. Neal
Honorable R. Douglas Corcoran

As Auditor of Ross County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. This report conforms to generally accepted accounting principles (GAAP) as applicable to governmental entities.

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

This report provides the necessary information to the taxpayers of Ross County and other interested persons to allow them to gain a clear understanding of the County's financial affairs, as well as provide the management of Ross County with sound financial information for future decision-making.

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

The Independent Auditor's Report is located at the front of the financial section of this report and contains an unmodified opinion issued by Millhuff-Stang, CPA, Inc. on the County's financial statements for the year ended December 31, 2015.

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 77,170

according to the Ohio Department of Development estimates. There are 88 counties in the State of Ohio and Ross County ranks 33rd in population among these counties.

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

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

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

Ross County employs 436 people who provide various County services. These services include legislative and executive, judicial, public safety, public works, health, human services, economic development, and other County services.

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

The County also serves as fiscal agent for various agencies, boards and commissions; however, the County is not financially accountable for them. Therefore, the operations of these entities will be limited to reflecting only the changes in their assets and liabilities in the agency funds of the County. Note 1 to the financial statements provides a complete discussion of the reporting entity.

ECONOMIC CONDITIONS AND OUTLOOK

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

Adena Regional Medical Center, a private non-profit health care corporation, is the County's largest employer employing 3,037 people. The County's largest industrial employer is Kenworth Truck Company (Paccar) that employs 2,194 people. Other major employers in Ross County and the number of people employed include the Veteran's Affairs Medical Center (1,512), P. H. Glatfelter Co. (1,132) and two state prisons that employ 1,022 people combined.

Agriculture remains a large contributor to the Ross County economy. According to the latest statistics available from the Ohio Department of Agriculture, nearly \$75 million of agricultural products are

produced in the County annually. There are an estimated 1,000 farms containing approximately 215,000 acres of land.

The 2010 population, as determined by the Federal Bureau of the Census, stood at 78,064 people, an increase of 4,719 people or 6.4% from the 2000 Decennial Census count. In 2015, the Federal Census estimate showed the same population of 77,170.

Ross County's average unemployment rate stood at 5.3% for 2015, which was lower than the 6.3% reported for 2014 and 8.5% reported for 2013. This compares to the national and state annual average unemployment rates of 4.9% and 5.3%, respectively.

The retail market in Ross County grew in 2015 as evidenced by the County's 1.5% sales tax revenues reported in the government-wide statements. The total 2015 County sales tax revenue was \$15,718,979, up \$1,121,260 or 7.68% from the 2014 sales tax revenue of \$14,597,719. Ross County continues to serve much of southeastern Ohio as a regional shopping hub.

In the fall of 2015, a new 100,000-square-foot shopping center known as Guernsey Crossing opened on North Bridge Street in Chillicothe. The development is anchored by a Dick's Sporting Goods and Panera Bread, and also serves as the home to Ulta Beauty, Petco, Five Below, and Five Guys. This has increased commercial activity on North Bridge, which is the primary commercial business route leading into the City from U.S. 23.

Ross County's rich prehistoric Indian heritage and its prominent place in the development of the Northwest Territory and in Ohio statehood make the County an attractive tourist stop. Major attractions include the outdoor drama Tecumseh, Hopewell Culture National Historical Park, the Adena State Memorial, the Chillicothe Paints Prospect League baseball team, the First Capital District in downtown Chillicothe, and several state parks located in or near Ross County. Collections from the County's 4.25% hotel/motel tax for 2015, which funds the Ross County and Chillicothe Convention and Visitors Bureau (3%) and the Ross County Convention Facilities Authority (1.25%), totaled \$425,164. This was an increase of 16.67% from the previous year's total of \$364,406. It is expected that the tourism industry will continue to grow in the future as the overall economy improves due to the efforts of community leaders to promote the area.

One of the most exciting prospects is the potential for Hopewell Culture National Historical Park to obtain World Heritage Inscription. A steering committee continued to meet throughout 2015 to work on obtaining the inscription, which is expected to dramatically increase tourism throughout Ross County and have a positive impact on the area's economy. The latest reports still indicate a tentative inscription date of 2017.

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. In 2015, the County sold the Spec Building on State Route 104 back to the CIC so that it could arrange a sale of the building to a private investor.

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES AND DEPARTMENTAL ACCOMPLISHMENTS

Ross County made significant strides in 2015. At the top of the list was the long-awaited re-opening of the Carlisle Building in October of 2015 at the corner of Paint and Main Streets in downtown Chillicothe. This beautiful structure, which is listed on the National Register of Historic Places, had been gutted by a fire in 2003 and sat vacant for twelve years while transitioning through several different owners. Ultimately, Adena Health Systems partnered with Michael Chesler of the Cincinnati-based Chesler Group to renovate the building for \$10 million over a period of three years. Adena intends to use the newly renovated building for office space and housing for students in its graduate medical program.

The year 2015 also saw a new facility constructed on Ohio 159 and Delano Road as part of an expansion by the Murphy-Hoffman Company. This industrial complex will serve the nearby Kenworth facility and was given a boost by the Ross County Commissioners, who granted the company a property tax abatement to incentivize the expansion.

Also of note, Ross County continued the implementation of its ten-year capital improvements plan for the Ross County Airport. This plan outlines \$2.2 million of improvements to be undertaken over a ten year period which began in 2009. The County's estimated contribution of the total project cost is only \$110,290 or 5 percent of the overall improvement costs. The balance of these improvements will be funded through a series of grants through the Federal Aviation Administration. This plan includes the construction of an additional taxiway, rehabilitation of the existing taxiway, and improvement of lighting for both the runway and taxiways. The County views this project as a vital economic tool to keep and attract businesses to the area. Improvements will also enhance the safety of the airport and make it even more attractive for business and general aviation travel in the future.

Lastly, the County continued to save money on employee benefits through its participation in the County Employee Benefits Consortium of Ohio (CEBCO) and the Retrospective Rating Program for Workers Compensation. The County decided in 2011 to join CEBCO, which is a multi-county self-funded consortium formed by the County Commissioners Association of Ohio and managed by a board of directors comprised of county commissioners selected by the member counties. The goal of CEBCO is to provide stable, predictable and actuarially sound rates for medical, prescription drugs, dental and vision benefits for member county employees. After five years in the program, the County believes that it has realized a significant savings and, for 2015, rates increased a modest 1.5%. Similarly, the County has realized a net savings of over \$1,500,000 since joining the Retrospective Rating Program for Workers Compensation.

FOR THE FUTURE

For 2016 and beyond, the County will continue to prioritize economic development. In a positive sign for future development, the City of Chillicothe has been ranked #39 in the top 100 micropolitan areas in the country by Site Selection Magazine. This is the second year in a row that the City has been ranked by the magazine, which focuses on corporate real estate and economic development.

Projects that meet at least one of three criteria — \$1 million in new capital investment, 20,000 square feet of new construction, or the creation of at least 50 new jobs — are considered when creating the rankings. Micropolitan areas are a recent designation by the U.S. Census Bureau that are defined as nonmetropolitan counties with core urban populations of fewer than 50,000 people but not fewer than 10,000.

One of the most significant projects that the County has on tap is an overhaul of the Chillicothe-Ross County Law Enforcement Complex. This would mark the first time that any major improvements have been made to the jail since its construction in the 1980s. At a minimum, the overhaul is expected to include a new roof and various upgrades to the interior of the building, including an enhanced security and electronic locking system throughout the jail.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ross County, Ohio for its comprehensive annual financial report (CAFR) for the year ended December 31, 2014. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

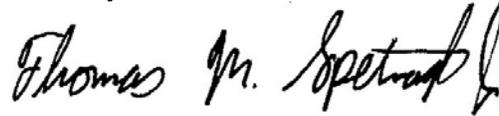
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Ross County has received a Certificate of Achievement for the last twenty-five 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 2015 Comprehensive Annual Financial Report of Ross County demonstrates the continual commitment to professionalism of the Ross County Auditor's office. This report significantly increases the accountability of the management of the County to its taxpayers.

I would like to express my sincere thanks to the Board of Ross County Commissioners, each of the other elected officials and department heads, and a great number of County employees without whose

cooperation the preparation of this report would not have been possible. I also want to acknowledge and thank J.L. Uhrig and Associates, Inc. for their professional expertise and technical assistance in preparing this report. Finally, I would like to express my deep appreciation to all the members of my staff who contributed to this report.

Sincerely,

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

Thomas M. Spetnagel Jr.
Ross County Auditor



Government Finance Officers Association

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For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

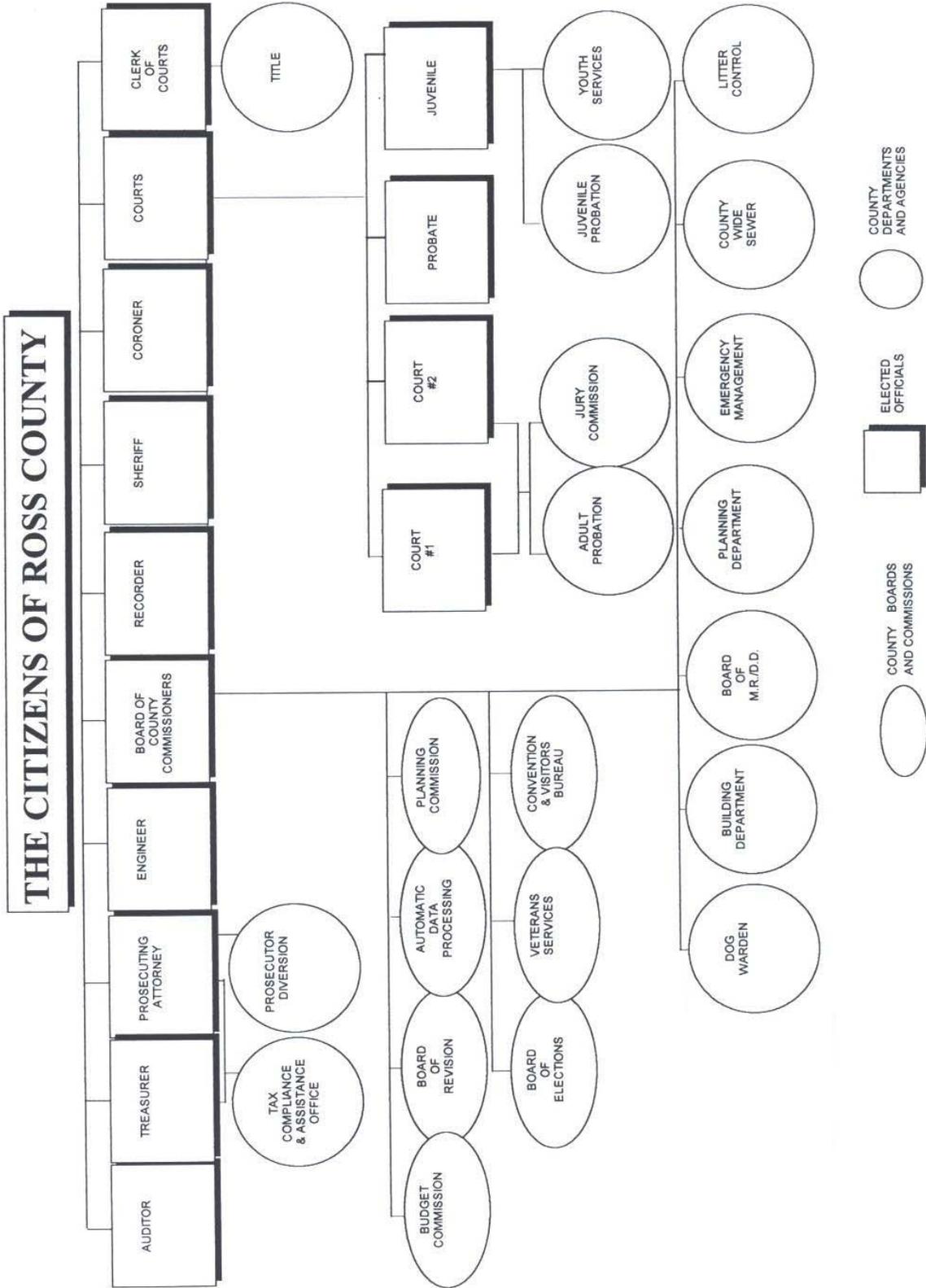
December 31, 2014

Executive Director/CEO

Ross County, Ohio
Elected Officials
As of December 31, 2015

Elected Officials	Title	Term of Office
James M. Caldwell	County Commissioner	1/02/13 to 1/01/17
Stephen A. Neal	County Commissioner	1/03/13 to 1/02/17
R. Douglas Corcoran	County Commissioner	1/01/15 to 12/31/18
Thomas M. Spetnagel Jr.	County Auditor	3/09/15 to 3/11/18
Jerald A. Byers	County Treasurer	9/02/13 to 9/03/17
Matthew S. Schmidt	Prosecuting Attorney	1/07/13 to 1/01/17
Charles R. Ortman	County Engineer	1/07/13 to 1/01/17
Kathy Dunn	County Recorder	1/07/13 to 1/01/17
John A. Gabis, MD	County Coroner	1/07/13 to 1/01/17
Ty D. Hinton	Clerk of Courts	1/07/13 to 1/01/17
George W. Lavender	County Sheriff	1/07/13 to 1/01/17
Scott W. Nusbaum	Common Pleas Court Judge	1/01/13 to 12/31/18
Michael M. Ater	Common Pleas Court Judge	2/09/11 to 2/08/17
J. Jeffrey Benson	Probate/Juvenile Court Judge	2/09/15 to 2/08/20

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



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FINANCIAL SECTION



Ross County Historical Society Museum

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

Back of Financial Section Divider

Independent Auditor's Report

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

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ross County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Motor Vehicle Gas Tax Fund, and Board of Developmental Disabilities Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in note 4 to the financial statements, during 2015, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27," and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB Statement No. 68." We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 15 through 26, the schedules of the County's proportionate share of net pension liability on pages 100 and 101, and the schedules of County contributions on pages 102 through 105 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2016 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



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

June 27, 2016

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Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(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, 2015. 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 2015 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, 2015 by \$41,989,156.

The County's total net position increased \$1,836,351 or 4.57% from 2014 to 2015.

Program revenues for governmental activities accounted for \$21,702,815 or 41.76% of total governmental activities revenue. General revenues for governmental activities accounted for \$30,267,825 or 58.24% of total governmental activities revenue.

The County had \$50,149,569 in expenses related to governmental activities; \$21,702,815 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$30,267,825 were sufficient to provide for the remainder of these programs.

Among major funds, the General Fund had \$26,115,259 in revenues, \$22,026,250 in expenditures, and (\$1,996,410) in total other financing sources and uses. The fund balance in the General Fund reflects an increase of \$2,092,599 from \$9,912,903 to \$12,005,502.

In 2015, the County's outstanding bonds at year-end reflect a net decrease of \$730,000 or 9.14% in the principal balance to \$7,255,000. Total debt outstanding decreased in 2015 by \$792,970 to a principal balance of \$7,523,421 at year-end.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County's financial position.

The Statement of Net Position and the Statement of Activities 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, 2015
(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 2015?” 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 Permanent Improvement 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, 2015
(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 this service predominately benefits governmental rather than business-type functions, it has been included with governmental activities in the government-wide financial statements.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting used for fiduciary funds is much like that used for the proprietary funds.

Notes to the Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2015 compared to 2014:

Table 1
Net Position

	Governmental		Business-Type		Total	
	Activities		Activities			
	Restated					
	2015	2014	2015	2014	2015	2014
<i>Assets:</i>						
Current and Other Assets	\$42,943,043	\$39,788,802	\$193,094	\$173,009	\$43,136,137	\$39,961,811
Capital Assets, Net	36,241,583	38,898,413	66,415	71,415	36,307,998	38,969,828
Total Assets	79,184,626	78,687,215	259,509	244,424	79,444,135	78,931,639
Deferred Outflows of Resources	2,959,680	1,920,012	0	0	2,959,680	1,920,012
<i>Liabilities:</i>						
Current and Other Liabilities	2,033,810	2,682,753	2,655	2,850	2,036,465	2,685,603
Long-Term Liabilities	26,705,689	26,282,219	0	0	26,705,689	26,282,219
Total Liabilities	28,739,499	28,964,972	2,655	2,850	28,742,154	28,967,822
Deferred Inflows of Resources	11,672,505	11,731,024	0	0	11,672,505	11,731,024
<i>Net Position:</i>						
Net Investment in Capital Assets	28,904,098	30,788,619	66,415	71,415	28,970,513	30,860,034
Restricted	15,671,302	14,214,007	0	0	15,671,302	14,214,007
Unrestricted	(2,843,098)	(5,091,395)	190,439	170,159	(2,652,659)	(4,921,236)
Total Net Position	\$41,732,302	\$39,911,231	\$256,854	\$241,574	\$41,989,156	\$40,152,805

During 2015, the County adopted GASB Statement No. 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of these financial statements will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

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

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

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

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

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

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014 from \$54,720,356 to \$39,911,231.

Current assets increased due to an increase in equity in pooled cash, cash equivalents and investments and in segregated cash accounts. This occurred because the County saw an increase in revenues in the General Fund, primarily from sales taxes and other revenue, and because the Board of DD received a large bequest in 2015.

Capital assets decreased as a result of the fact that current depreciation and disposals exceeded new acquisitions and improvements to existing capital assets. It is worth noting that in 2014, there were a large number of one-time building improvements arising out of a contract between the County and Dynamix Energy Services, LLC.

Current liabilities decreased due to a decrease in contracts payable and intergovernmental payable.

Long-term liabilities increased as a result of the implementation of GASB 68 and the new method of accounting for pension liability.

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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 \$41,989,156. By far, the largest portion of the County's net position (69.00%) 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 37.32% 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 2015 by \$1,836,351. As of December 31, 2015, the County is able to report a positive net position of \$41,732,302 for governmental type activities. For business-type activities, a positive net position of \$256,854 is reported.

Table 2 shows the changes in net position for the year 2015. Revenue and expense comparisons to 2014 are presented to provide a comparative analysis of government-wide data with the prior year.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$5,584,891	\$5,878,510	\$48,196	\$55,005	\$5,633,087	\$5,933,515
Operating Grants and Contributions	14,404,585	13,877,812	0	0	14,404,585	13,877,812
Capital Grants and Contributions	1,713,339	1,142,883	0	0	1,713,339	1,142,883
Total Program Revenues	21,702,815	20,899,205	48,196	55,005	21,751,011	20,954,210
<i>General Revenues:</i>						
Property Taxes	10,453,153	10,445,532	0	0	10,453,153	10,445,532
Sales Tax	15,718,979	14,597,719	0	0	15,718,979	14,597,719
Grants and Entitlements	2,107,043	2,495,948	0	0	2,107,043	2,495,948
Investment Earnings	390,762	235,262	0	0	390,762	235,262
Miscellaneous	1,597,888	1,052,976	5,612	2,048	1,603,500	1,055,024
Total General Revenues	30,267,825	28,827,437	5,612	2,048	30,273,437	28,829,485
Total Revenues	51,970,640	49,726,642	53,808	57,053	52,024,448	49,783,695

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Table 2
Changes in Net Position (Continued)

	Governmental		Business-Type		Total	
	Activities		Activities			
	2015	2014	2015	2014	2015	2014
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	7,667,879	6,702,838	0	0	7,667,879	6,702,838
Judicial	4,752,770	4,295,139	0	0	4,752,770	4,295,139
Public Safety	11,560,414	10,981,792	0	0	11,560,414	10,981,792
Public Works	9,456,147	7,260,081	0	0	9,456,147	7,260,081
Health	780,912	697,484	0	0	780,912	697,484
Human Services	14,294,781	15,946,672	0	0	14,294,781	15,946,672
Conservation and Recreation	4,184	5,139	0	0	4,184	5,139
Economic Development and Assistance	1,187,981	1,305,296	0	0	1,187,981	1,305,296
Interest and Fiscal Charges	444,501	460,798	0	0	444,501	460,798
County Wide Sewer	0	0	38,528	42,281	38,528	42,281
Total Expenses	50,149,569	47,655,239	38,528	42,281	50,188,097	47,697,520
Change in Net Position	1,821,071	2,071,403	15,280	14,772	1,836,351	2,086,175
Restated Net Position - January 1	39,911,231	N/A	241,574	226,802	40,152,805	N/A
Net Position - December 31	\$41,732,302	\$39,911,231	\$256,854	\$241,574	\$41,989,156	\$40,152,805

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$1,713,415 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expenses of \$1,729,568. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental
	Activities
Total 2015 Program Expenses Under GASB 68	\$50,149,569
<i>Adjustments:</i>	
Pension Expense Under GASB 68	(1,729,568)
2015 Contractually Required Contribution	1,895,130
Adjusted 2015 Program Expenses	50,315,131
Total 2014 Program Expenses Under GASB 27	47,655,239
Increase in Program Expenses Not Related to Pension	\$2,659,892

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Governmental Activities

The most significant program expenses for the County are Human Services, Public Safety, Public Works, and Legislative and Executive. These programs account for 85.70% of the total governmental activities. Human Services, which is 28.50% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by the Board of Developmental Disabilities and Children Services. Public Safety, which accounts for 23.05% of the total, represents costs mainly associated with the operation of the Sheriff's Department and County Correctional Facility. Public Works, which accounts for 18.86% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges. Legislative and Executive expenses, which is 15.29% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder.

Funding for the most significant programs indicated above is from charges for services, operating grants, and in some instances property and sales taxes. Children Services and the Board of Developmental Disabilities are primarily supported by both voted property tax levies and federal and state monies. The operation of the Sheriff's Department and County Correctional Facility is funded primarily by the General Fund with a small portion being funded by charges for services that are generated through per diem charges to house prisoners from other jurisdictions. The most significant funding sources for the County Engineer are motor vehicle license fees and gasoline taxes.

The net position for the governmental activities increased \$1,821,071 or 4.56% in 2015. Last year, net position increased \$2,071,403 or 3.93%. Total revenues increased \$2,243,998 or 4.51% from last year, but expenses increased \$2,494,330 or 5.23%.

The change in revenues consists of an increase of \$803,610 or 3.85% in program revenues from last year and an increase of \$1,440,388 or 5.00% in general revenues. The increase in program revenues is due to an increase of \$526,773 or 3.80% in operating grants and contributions and a decrease of \$293,619 or 4.99% in charges for services. The increase in general revenues is due to an increase of \$1,121,260 or 7.68% in sales taxes and \$544,912 or 51.75% in miscellaneous revenues. These changes were mostly due to economic factors, as consumer spending rose while operating grant monies declined.

The increase in expenses is attributable to an increase of \$2,196,066 or 30.25% for Public Works and an increase of \$965,041 or 14.40% for Legislative & Executive expenses.

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

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Table 3
Governmental Activities

	Total Cost of Services	Total Cost of Services	Net Cost of Services	Net Cost of Services
	2015	2014	2015	2014
<i>General Government:</i>				
Legislative and Executive	\$7,667,879	\$6,702,838	\$4,187,147	\$3,282,411
Judicial	4,752,770	4,295,139	3,247,900	2,768,851
Public Safety	11,560,414	10,981,792	9,362,266	8,997,918
Public Works	9,456,147	7,260,081	2,808,167	1,008,457
Health	780,912	697,484	780,912	697,484
Human Services	14,294,781	15,946,672	7,003,498	9,768,054
Conservation and Recreation	4,184	5,139	4,184	5,139
Economic Development and Assistance	1,187,981	1,305,296	608,179	(233,078)
Interest and Fiscal Charges	444,501	460,798	444,501	460,798
Total Expenses	\$50,149,569	\$47,655,239	\$28,446,754	\$26,756,034

It should be noted that 43.28% 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 \$9,362,266 in net cost of services represents the cost of operating the Sheriff's Department and County Correctional Facility that requires support from the General Fund. To help reduce the financial burden on the General Fund and increase program revenues, the Sheriff pursues contracts for housing prisoners from other jurisdictions, and for protection services to various agencies and at various events in the County. During 2015, the County received \$545,809 in revenue from these contracts and reports it as charges for services.

The \$7,003,498 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 2015, the net cost of providing these Human Services was 24.62% of the total net cost of all governmental activities.

Business-Type Activities

Program revenues more than covered the costs of operation for the County's business-type activities as net position increased by \$15,280 or 6.33% due to the County's efforts to maintain and control spending levels for these operations during 2015.

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. These funds are accounted for using

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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 \$21,100,996 (21.39% is unassigned), an increase of \$4,363,185 or 26.07% from last year. The funds that contributed most to this increase were the General Fund and Permanent Improvement Fund.

The General Fund is the primary operating fund of the County. At the end of 2015, the total fund balance in the General Fund was \$12,005,502 of which \$7,821,593 was unassigned. During the year, revenues exceeded expenditures by \$4,089,009, which was primarily due to an increase in sales tax revenue and the County's ability to control spending. The increase in the County's sales tax revenue is the result of increased consumer spending in 2015. However, the overall increase in fund balance was limited to \$2,092,599 or 21.11% due to the fact that operating transfers of \$2,011,302 were made to various other funds primarily for the retirement of debt. The General Fund balance at year-end equaled 45.97% of the total 2015 General Fund revenue.

For the other major funds of the County, the Motor Vehicle Gas Tax fund balance decreased \$253,496 due to the fact that there was an increase in overall expenditures. The Board of Developmental Disabilities fund balance increased \$403,138 due to a large decrease in expenditures related to building and maintenance costs and amounts owed to the State. The Permanent Improvement fund balance increased \$640,755 due to a decrease in one-time expenditures for building improvements.

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 \$256,854, of which \$190,439 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.

Both the original and final budgeted revenues and other financing sources were \$23,576,648. Actual revenues and other financing sources were \$1,869,492 or 7.93% greater than the final budgeted amount due primarily to an unanticipated increase in sales tax and other revenue.

During 2015, numerous revisions were made to the original budget of appropriations adopted by the County Commissioners. The most significant revisions in appropriations occurred in the other financing uses – advances out, as well as the other financing uses - transfers out where estimates increased by \$600,000 and \$541,459, respectively.

The final budgeted expenditures and other financing uses were \$25,362,162, representing an increase of \$1,390,114 or 5.80% from the original budgeted estimate of \$23,972,048. However, the majority of County departments limited their spending and held close to their budgets causing actual expenditures and other financing uses to be less than the final budgeted estimate by \$741,434.

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The combined effect of all these factors allowed the County's actual fund balance in the General Fund at December 31, 2015 to be \$2,610,926 better than the final projections.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2015 amounts to \$28,970,513 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2015, road and bridge improvements totaling \$1,034,113 were made throughout the County, bringing the infrastructure investment of the County to a total of \$46,050,585. Note 8 provides additional information about the County's capital asset activity during 2015.

Long-Term Debt - At December 31, 2015, the County had total bonds outstanding of \$7,255,000. The County's long-term bonds reflect a net decrease of \$730,000 during 2015 due to the scheduled payments made on the general obligation bonds.

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

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

Economic Factors

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

Chillicothe, the county seat, was ranked as one of the top 100 micropolitan areas in the nation for business expansion and major projects in 2015. A micropolitan area is defined by the US Census Bureau as an urban area with a population of between 10,000 and 49,999 people. The ranking is part of Site Selection Magazine's annual survey of states, metro, and micro areas. It is believed that this ranking will attract the attention of site selection consultants, brokers, and others that Ross County is a place to be considered for future projects.

Ross County's average unemployment rate stood at 5.3% for 2015, which was lower than the 6.3% reported for 2014 and 8.5% reported for 2013. This compares to the national and state annual average unemployment rates of 4.9% and 5.3%, respectively.

The area's largest employer, the Adena Regional Medical Center, officially moved into the downtown Chillicothe area in 2015 after successfully renovating the historic Carlisle Building through a partnership with Michael Chesler of the Cincinnati-based Chesler Group. Adena's partnership represented a \$10 million investment in the downtown and it intends to use the newly renovated building for office space and housing for students in its graduate medical program. The demand for health care workers in the County is expected to continue to increase in the future along with the economic benefits associated with these new jobs.

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County is expected to continue to increase in the future along with the economic benefits associated with these new jobs.

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

Receipts from the County's 1.5% sales tax, the largest revenue source for the County's General Fund, were up 7.68% in 2015 and collections for the first three months of 2016 are up significantly over the first three months of 2015 as well. This indicates that consumer spending has increased in the County over the last year and is continuing to trend upward. Likewise, receipts from the County's 4.25% lodging tax increased 16.67% in 2015 and are currently up 27.17% after the first quarter of 2016. Tourism in Ross County is expected to continue to grow in 2016 due to several major activities to be held this year in the County. Overnight business travel is also expected to grow due to the increase in overall economic activity.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Thomas M. Spetnagel Jr., Ross County Auditor, 2 N. Paint Street, Suite G, Chillicothe, Ohio 45601 or call (740) 702-3080.

Ross County, Ohio
Statement of Net Position
December 31, 2015

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$16,601,717	\$182,961	\$16,784,678
Cash and Cash Equivalents In Segregated Accounts	1,347,943	0	1,347,943
Accounts Receivable	39,799	10,133	49,932
Accrued Interest Receivable	30,474	0	30,474
Intergovernmental Receivable	5,407,554	0	5,407,554
Property Taxes Receivable	11,608,420	0	11,608,420
Sales Taxes Receivable	4,341,594	0	4,341,594
Loans Receivable	941,164	0	941,164
Capital Leases Receivable	1,723,423	0	1,723,423
Materials and Supplies Inventory	801,198	0	801,198
Prepaid Items	99,757	0	99,757
Nondepreciable Capital Assets	4,446,834	14,434	4,461,268
Depreciable Capital Assets, Net	31,794,749	51,981	31,846,730
<i>Total Assets</i>	<u>79,184,626</u>	<u>259,509</u>	<u>79,444,135</u>
Deferred Outflows of Resources	<u>2,959,680</u>	<u>0</u>	<u>2,959,680</u>
Liabilities			
Accounts Payable	514,578	0	514,578
Accrued Wages Payable	228,797	0	228,797
Contracts Payable	279,884	2,655	282,539
Intergovernmental Payable	938,690	0	938,690
Matured Compensated Absences Payable	22,395	0	22,395
Accrued Interest Payable	49,466	0	49,466
<i>Long-Term Liabilities:</i>			
Due Within One Year	2,151,128	0	2,151,128
<i>Due in More Than One Year:</i>			
Net Pension Liability	16,942,185	0	16,942,185
Other Amounts Due in More Than One Year	7,612,376	0	7,612,376
<i>Total Liabilities</i>	<u>28,739,499</u>	<u>2,655</u>	<u>28,742,154</u>
Deferred Inflows of Resources	<u>11,672,505</u>	<u>0</u>	<u>11,672,505</u>
Net Position			
Net Investment in Capital Assets	28,904,098	66,415	28,970,513
<i>Restricted for:</i>			
Highway/Street Maintenance and Repair	2,577,868	0	2,577,868
Developmental Disabilities Services:	5,448,089	0	5,448,089
Legislative and Executive	829,842	0	829,842
Judicial	2,221,214	0	2,221,214
Public Safety	1,563,127	0	1,563,127
Public Works	73,694	0	73,694
Human Services	346,449	0	346,449
Economic Development	1,158,983	0	1,158,983
Capital Projects	117,689	0	117,689
Debt Service	275,510	0	275,510
<i>Permanent Fund:</i>			
Nonspendable	1,025,130	0	1,025,130
Expendable	33,707	0	33,707
Unrestricted	(2,843,098)	190,439	(2,652,659)
<i>Total Net Position</i>	<u>\$41,732,302</u>	<u>\$256,854</u>	<u>\$41,989,156</u>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Activities
For the Year Ended December 31, 2015

	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	\$7,667,879	\$3,480,732	\$0	\$0
Judicial	4,752,770	510,723	994,147	0
Public Safety	11,560,414	1,211,939	986,209	0
Public Works	9,456,147	363,503	4,571,138	1,713,339
Health	780,912	0	0	0
Human Services	14,294,781	17,994	7,273,289	0
Conservation and Recreation	4,184	0	0	0
Economic Development and Assistance	1,187,981	0	579,802	0
Interest and Fiscal Charges	444,501	0	0	0
<i>Total Governmental Activities</i>	<u>50,149,569</u>	<u>5,584,891</u>	<u>14,404,585</u>	<u>1,713,339</u>
Business-Type Activities				
County Wide Sewer	38,528	48,196	0	0
<i>Total Business-Type Activities</i>	<u>38,528</u>	<u>48,196</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$50,188,097</u>	<u>\$5,633,087</u>	<u>\$14,404,585</u>	<u>\$1,713,339</u>

General Revenues:

Property Taxes Levied for:

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

Sales Tax for:

- General Fund

Grants and Entitlements not Restricted to Specific Program:

- Investment Earnings
- Miscellaneous

Total General Revenues

Change in Net Position

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

Net Position at End of Year

See accompanying notes to the basic financial statements

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

Governmental Activities	Business-Type Activities	Total
(\$4,187,147)	\$0	(\$4,187,147)
(3,247,900)	0	(3,247,900)
(9,362,266)	0	(9,362,266)
(2,808,167)	0	(2,808,167)
(780,912)	0	(780,912)
(7,003,498)	0	(7,003,498)
(4,184)	0	(4,184)
(608,179)	0	(608,179)
(444,501)	0	(444,501)
(28,446,754)	0	(28,446,754)
0	9,668	9,668
0	9,668	9,668
(28,446,754)	9,668	(28,437,086)
893,660	0	893,660
5,751,545	0	5,751,545
506,778	0	506,778
3,301,170	0	3,301,170
15,718,979	0	15,718,979
2,107,043	0	2,107,043
390,762	0	390,762
1,597,888	5,612	1,603,500
30,267,825	5,612	30,273,437
1,821,071	15,280	1,836,351
39,911,231	241,574	40,152,805
<u>\$41,732,302</u>	<u>\$256,854</u>	<u>\$41,989,156</u>

Ross County, Ohio*Balance Sheet**Governmental Funds**December 31, 2015*

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$6,045,746	\$587,929	\$3,716,689
Cash and Cash Equivalents In Segregated Accounts	11,253	0	0
Accounts Receivable	39,799	0	0
Accrued Interest Receivable	30,474	0	0
Intergovernmental Receivable	1,048,908	2,120,981	463,005
Interfund Receivable	1,135,835	15,708	90,065
Property Taxes Receivable	3,581,507	0	6,209,497
Sales Taxes Receivable	4,341,594	0	0
Loans Receivable	0	0	0
Capital Leases Receivable	1,723,423	0	0
Materials and Supplies Inventory	155,490	628,423	12,276
Prepaid Items	99,757	0	0
Advances to Other Funds	2,165,734	234,497	1,368,769
<i>Total Assets</i>	<u>\$20,379,520</u>	<u>\$3,587,538</u>	<u>\$11,860,301</u>
Liabilities			
Accounts Payable	\$332,062	\$45,706	\$48,730
Accrued Wages Payable	130,603	19,463	64,380
Contracts Payable	37,309	6,862	188,246
Intergovernmental Payable	402,253	17,929	96,526
Accrued Interest Payable	0	0	0
Matured Compensated Absences Payable	20,538	0	0
Interfund Payable	115,842	618,321	58,252
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>1,038,607</u>	<u>708,281</u>	<u>456,134</u>
Deferred Inflows of Resources	<u>7,335,411</u>	<u>1,400,034</u>	<u>6,411,047</u>
Fund Balances			
Nonspendable	2,564,926	628,423	12,276
Restricted	15,000	850,800	4,980,844
Committed	1,009,191	0	0
Assigned	594,792	0	0
Unassigned	7,821,593	0	0
<i>Total Fund Balances (Deficits)</i>	<u>12,005,502</u>	<u>1,479,223</u>	<u>4,993,120</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$20,379,520</u>	<u>\$3,587,538</u>	<u>\$11,860,301</u>

See accompanying notes to the basic financial statements

Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$0	\$4,479,498	\$14,829,862
0	1,336,690	1,347,943
0	0	39,799
0	0	30,474
0	1,629,415	5,262,309
0	0	1,241,608
0	1,817,416	11,608,420
0	0	4,341,594
0	941,164	941,164
0	0	1,723,423
0	5,009	801,198
0	0	99,757
0	0	3,769,000
<u>\$0</u>	<u>\$10,209,192</u>	<u>\$46,036,551</u>
\$0	\$88,080	\$514,578
0	14,351	228,797
0	47,467	279,884
0	40,857	557,565
10,414	19,557	29,971
0	1,857	22,395
155,000	500,204	1,447,619
<u>2,465,000</u>	<u>1,304,000</u>	<u>3,769,000</u>
<u>2,630,414</u>	<u>2,016,373</u>	<u>6,849,809</u>
<u>0</u>	<u>2,939,254</u>	<u>18,085,746</u>
0	1,030,139	4,235,764
0	4,455,651	10,302,295
0	445,522	1,454,713
0	0	594,792
<u>(2,630,414)</u>	<u>(677,747)</u>	<u>4,513,432</u>
<u>(2,630,414)</u>	<u>5,253,565</u>	<u>21,100,996</u>
<u>\$0</u>	<u>\$10,209,192</u>	<u>\$46,036,551</u>

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Ross County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2015*

Total Governmental Funds Balances		\$21,100,996
<i>Amounts reported for governmental activities in the Statement of Net Position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		36,241,583
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	829,631	
Sales Taxes	1,618,062	
Intergovernmental Revenue	3,546,051	
Capital Leases Receivable	894,618	
Total		6,888,362
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.		1,432,206
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	(7,255,000)	
Premium on Bonds Issued	(146,704)	
Deferred Outflows from Refundings	185,937	
Accrued Interest Payable	(19,495)	
Capital Leases Payable	(121,717)	
Compensated Absences Payable	(1,930,303)	
Total		(9,287,282)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	2,773,743	
Deferred Inflows - Pension	(475,121)	
Net Pension Liability	(16,942,185)	
Total		(14,643,563)
<i>Net Position of Governmental Activities</i>		\$41,732,302

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, 2015

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
Revenues			
Property Taxes	\$3,300,874	\$0	\$5,752,334
Sales Tax	15,594,641	0	0
Intergovernmental	2,129,156	4,608,174	5,949,990
Interest	391,665	1,570	300
Licenses and Permits	286,573	0	0
Fines and Forfeitures	98,672	14,367	0
Charges for Services	2,756,507	284,837	0
Rent	455,247	0	0
Special Assessments	0	0	0
Contribution and Donations	0	0	0
Increase in Fair Market Value	0	0	0
Other	1,101,924	279,807	159,231
<i>Total Revenues</i>	<u>26,115,259</u>	<u>5,188,755</u>	<u>11,861,855</u>
Expenditures			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	6,395,332	0	0
Judicial	3,579,011	0	0
Public Safety	9,639,860	0	0
Public Works	327,082	5,308,951	0
Health	750,748	0	0
Human Services	705,376	0	11,358,114
Economic Development and Assistance	342,451	0	0
Capital Outlay	0	0	0
Intergovernmental	216,403	0	0
<i>Debt Service:</i>			
Principal Retirement	61,561	0	0
Interest and Fiscal Charges	8,426	0	603
<i>Total Expenditures</i>	<u>22,026,250</u>	<u>5,308,951</u>	<u>11,358,717</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,089,009</u>	<u>(120,196)</u>	<u>503,138</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	14,892	0	0
Transfers In	0	0	0
Transfers Out	(2,011,302)	(133,300)	(100,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,996,410)</u>	<u>(133,300)</u>	<u>(100,000)</u>
<i>Net Change in Fund Balances</i>	2,092,599	(253,496)	403,138
<i>Fund Balances (Deficits) at Beginning of Year, As Restated (See Note 4)</i>	<u>9,912,903</u>	<u>1,732,719</u>	<u>4,589,982</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$12,005,502</u></u>	<u><u>\$1,479,223</u></u>	<u><u>\$4,993,120</u></u>

See accompanying notes to the basic financial statements

Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$0	\$1,375,727	\$10,428,935
0	0	15,594,641
0	4,853,288	17,540,608
0	1,786	395,321
0	0	286,573
0	161,255	274,294
0	1,512,262	4,553,606
0	0	455,247
0	15,171	15,171
0	1,025,130	1,025,130
0	33,707	33,707
0	130,333	1,671,295
0	9,108,659	52,274,528
0	679,272	7,074,604
0	1,124,865	4,703,876
0	1,543,351	11,183,211
0	155,002	5,791,035
0	0	750,748
0	1,663,590	13,727,080
0	845,530	1,187,981
0	2,056,489	2,056,489
0	0	216,403
0	730,000	791,561
129,872	304,346	443,247
129,872	9,102,445	47,926,235
(129,872)	6,214	4,348,293
0	0	14,892
770,627	1,495,490	2,266,117
0	(21,515)	(2,266,117)
770,627	1,473,975	14,892
640,755	1,480,189	4,363,185
(3,271,169)	3,773,376	16,737,811
(\$2,630,414)	\$5,253,565	\$21,100,996

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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, 2015*

Net Change in Fund Balances - Total Governmental Funds	\$4,363,185
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period:	
Capital Outlay	3,349,804
Depreciation	<u>(5,129,993)</u>
Total	(1,780,189)
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.	(876,641)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues:	
Property Taxes	24,218
Sales Taxes	124,338
Intergovernmental Revenue	(374,478)
Capital Leases Receivable	<u>(83,387)</u>
Total	(309,309)
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.	791,561
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	3,106
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	(81,447)
Amortization of Premium on Bonds Issued	16,301
Deferred Outflows from Refundings	<u>(20,660)</u>
Total	(85,806)
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	(14,892)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows.	1,895,130
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(1,729,568)
The internal service fund used by management to charge the cost of insurance to individual funds is not reported in the government-wide Statement of Activities. Governmental expenditures and the related internal service fund revenue are eliminated. The net revenue (expense) of the internal service fund is allocated among the activities.	<u>(435,506)</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$1,821,071</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,320,071	\$3,320,071	\$3,292,347	(\$27,724)
Sales Tax	14,256,332	14,256,332	15,331,429	1,075,097
Intergovernmental	2,077,906	2,077,906	2,192,604	114,698
Interest	300,000	300,000	352,775	52,775
Licenses and Permits	204,020	204,020	286,573	82,553
Fines and Forfeitures	100,000	100,000	98,672	(1,328)
Charges for Services	1,724,224	1,724,224	1,702,263	(21,961)
Rent	629,000	629,000	673,350	44,350
Other	308,657	308,657	806,370	497,713
<i>Total Revenues</i>	<u>22,920,210</u>	<u>22,920,210</u>	<u>24,736,383</u>	<u>1,816,173</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	311,051	307,772	301,826	5,946
Materials and Supplies	4,115	4,115	3,708	407
Contractual Services	50,763	95,763	89,072	6,691
Capital Outlay	3,500	1,500	986	514
Other	271,000	101,380	39,320	62,060
Total County Commissioners	<u>640,429</u>	<u>510,530</u>	<u>434,912</u>	<u>75,618</u>
County Auditor				
Personal Services	601,495	598,303	561,511	36,792
Materials and Supplies	49,000	49,000	48,357	643
Contractual Services	3,500	3,500	749	2,751
Capital Outlay	8,160	8,160	8,160	0
Other	27,095	27,095	21,736	5,359
Total County Auditor	<u>689,250</u>	<u>686,058</u>	<u>640,513</u>	<u>45,545</u>
County Treasurer				
Personal Services	319,402	324,042	313,708	10,334
Materials and Supplies	24,287	24,287	23,403	884
Contractual Services	1,550	1,550	997	553
Capital Outlay	2,700	2,700	877	1,823
Other	4,545	4,545	3,652	893
Total County Treasurer	<u>352,484</u>	<u>357,124</u>	<u>342,637</u>	<u>14,487</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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Other Financial Administration				
Contractual Services	44,000	44,000	33,161	10,839
Total Other Financial Administration	<u>44,000</u>	<u>44,000</u>	<u>33,161</u>	<u>10,839</u>
Prosecuting Attorney				
Personal Services	889,086	933,390	908,941	24,449
Materials and Supplies	23,269	23,269	17,831	5,438
Allowances	57,852	57,852	57,852	0
Other	12,970	12,970	9,245	3,725
Total Prosecuting Attorney	<u>983,177</u>	<u>1,027,481</u>	<u>993,869</u>	<u>33,612</u>
Bureau of Inspection				
Contractual Services	58,000	58,000	57,168	832
Total Bureau of Inspection	<u>58,000</u>	<u>58,000</u>	<u>57,168</u>	<u>832</u>
Budget Commission				
Other	1,000	1,000	0	1,000
Total Budget Commission	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Planning Commission				
Personal Services	354,575	353,854	329,658	24,196
Materials and Supplies	5,364	4,764	3,627	1,137
Contractual Services	26,335	26,335	25,377	958
Other	47,334	47,934	30,434	17,500
Total Planning Commission	<u>433,608</u>	<u>432,887</u>	<u>389,096</u>	<u>43,791</u>
Data Processing Board				
Materials and Supplies	11,000	11,000	10,378	622
Contractual Services	321,817	396,706	301,983	94,723
Capital Outlay	61,850	61,850	61,571	279
Other	1,000	0	0	0
Total Data Processing Board	<u>395,667</u>	<u>469,556</u>	<u>373,932</u>	<u>95,624</u>
Board of Elections				
Personal Services	514,268	511,275	476,883	34,392
Materials and Supplies	42,500	42,500	40,779	1,721
Contractual Services	218,281	218,281	208,507	9,774
Capital Outlay	3,675	3,675	3,071	604
Other	20,040	20,696	14,230	6,466
Total Board of Elections	<u>798,764</u>	<u>796,427</u>	<u>743,470</u>	<u>52,957</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, 2015*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Buildings and Grounds				
Personal Services	733,595	809,160	778,663	30,497
Materials and Supplies	52,038	62,117	58,646	3,471
Contractual Services	51,117	49,117	45,882	3,235
Capital Outlay	337,185	382,185	368,002	14,183
Other	350,712	348,183	322,119	26,064
Total Buildings and Grounds	<u>1,524,647</u>	<u>1,650,762</u>	<u>1,573,312</u>	<u>77,450</u>
Recorder				
Personal Services	337,409	335,741	313,591	22,150
Materials and Supplies	8,705	8,705	3,651	5,054
Contractual Services	72,612	72,612	56,728	15,884
Capital Outlay	10,000	10,000	5,762	4,238
Other	5,602	5,602	3,507	2,095
Total Recorder	<u>434,328</u>	<u>432,660</u>	<u>383,239</u>	<u>49,421</u>
Ross County Service Center				
Materials and Supplies	22,700	110,200	108,647	1,553
Contractual Services	212,664	224,664	119,694	104,970
Other	123,594	123,594	60,517	63,077
Total Ross County Service Center	<u>358,958</u>	<u>458,458</u>	<u>288,858</u>	<u>169,600</u>
Taxes on Property				
Levies and Assessments - Taxes	10,000	10,000	9,493	507
Delinquent Tax Advertising	1,000	1,000	714	286
Auditor and Treasurer Fees	90,000	90,000	83,817	6,183
Total Taxes on Property	<u>101,000</u>	<u>101,000</u>	<u>94,024</u>	<u>6,976</u>
Total General Government - Legislative and Executive	<u>6,815,312</u>	<u>7,025,943</u>	<u>6,348,191</u>	<u>677,752</u>
Judicial				
Common Pleas Court - Other				
Personal Services	210,402	209,504	205,672	3,832
Public Defender	501,064	541,064	526,812	14,252
Attorney Fees	57,220	57,220	40,266	16,954
Juror Fees	50,000	50,000	37,112	12,888
Contractual Services	20,539	20,539	20,539	0
Other	3,000	4,792	2,163	2,629
Total Common Pleas Court - Other	<u>842,225</u>	<u>883,119</u>	<u>832,564</u>	<u>50,555</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Court of Appeals				
Materials and Supplies	4,000	4,000	2,576	1,424
Capital Outlay	8,288	8,288	4,721	3,567
Other	63,147	63,147	49,798	13,349
Total Court of Appeals	75,435	75,435	57,095	18,340
Common Pleas Court #1				
Personal Services	243,768	242,312	234,984	7,328
Materials and Supplies	10,000	10,000	8,948	1,052
Contractual Services	8,000	8,000	5,117	2,883
Capital Outlay	8,500	8,500	8,500	0
Other	18,500	18,500	13,089	5,411
Total Common Pleas Court #1	288,768	287,312	270,638	16,674
Common Pleas Court #2				
Personal Services	244,237	253,417	248,339	5,078
Materials and Supplies	9,501	10,501	9,288	1,213
Contractual Services	6,091	3,841	3,504	337
Capital Outlay	29,500	24,215	23,573	642
Other	15,359	16,159	13,537	2,622
Total Common Pleas Court #2	304,688	308,133	298,241	9,892
Jury Commission				
Materials and Supplies	14,050	13,930	11,418	2,512
Capital Outlay	3,000	3,000	1,845	1,155
Other	610	730	470	260
Total Jury Commission	17,660	17,660	13,733	3,927
Juvenile Court				
Personal Services	785,068	779,615	732,667	46,948
Materials and Supplies	4,380	5,380	5,380	0
Capital Outlay	0	800	800	0
Other	40,087	38,287	24,334	13,953
Total Juvenile Court	829,535	824,082	763,181	60,901
Probate Court				
Personal Services	489,746	487,037	470,223	16,814
Materials and Supplies	9,362	9,362	9,362	0
Capital Outlay	0	3,890	3,877	13
Other	37,824	33,934	21,357	12,577
Total Probate Court	536,932	534,223	504,819	29,404

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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Clerk of Courts				
Personal Services	469,645	469,530	459,950	9,580
Materials and Supplies	71,500	68,500	31,525	36,975
Contractual Services	7,300	4,800	3,937	863
Capital Outlay	1,500	7,000	6,863	137
Other	2,000	2,000	1,359	641
Total Clerk of Courts	<u>551,945</u>	<u>551,830</u>	<u>503,634</u>	<u>48,196</u>
Municipal Court				
County Share	146,813	146,813	106,308	40,505
Juror's Fees	8,500	12,500	10,001	2,499
Witness Fees	6,500	10,500	9,842	658
Criminal Prosecution	34,335	34,335	25,751	8,584
Indigent Defense	7,000	27,000	12,351	14,649
Total Municipal Court	<u>203,148</u>	<u>231,148</u>	<u>164,253</u>	<u>66,895</u>
Total General Government - Judicial	<u>3,650,336</u>	<u>3,712,942</u>	<u>3,408,158</u>	<u>304,784</u>
Public Safety				
Adult Probation				
Personal Services	266,274	264,897	255,944	8,953
Materials and Supplies	9,200	9,200	6,001	3,199
Contractual Services	1,500	1,500	0	1,500
Capital Outlay	15,644	14,331	8,883	5,448
Other	14,000	15,313	11,360	3,953
Total Adult Probation	<u>306,618</u>	<u>305,241</u>	<u>282,188</u>	<u>23,053</u>
Juvenile Probation				
Personal Services	306,620	304,465	300,166	4,299
Materials and Supplies	1,216	1,216	861	355
Other	9,457	9,457	6,775	2,682
Total Juvenile Probation	<u>317,293</u>	<u>315,138</u>	<u>307,802</u>	<u>7,336</u>
Juvenile IV-E Program				
Personal Services	247,301	247,550	243,978	3,572
Materials and Supplies	3,245	3,245	1,814	1,431
Contractual Services	192,307	192,307	155,519	36,788
Other	19,634	19,634	7,376	12,258
Total Juvenile IV-E Program	<u>462,487</u>	<u>462,736</u>	<u>408,687</u>	<u>54,049</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Detention Home				
Other	457,423	457,423	422,106	35,317
Total Detention Home	457,423	457,423	422,106	35,317
Coroner				
Personal Services	260,367	260,621	254,756	5,865
Materials and Supplies	862	862	624	238
Contractual Services	500	500	0	500
Capital Outlay	1,000	1,000	495	505
Other	135,235	135,235	132,789	2,446
Total Coroner	397,964	398,218	388,664	9,554
Sheriff				
Personal Services	89,309	88,681	87,508	1,173
Allowances	30,832	30,832	30,832	0
Total Sheriff	120,141	119,513	118,340	1,173
Emergency Management				
Grants - Disaster Services	45,000	45,000	45,000	0
Total Emergency Management	45,000	45,000	45,000	0
Total Public Safety	2,106,926	2,103,269	1,972,787	130,482
Public Works				
Engineer				
Personal Services	132,611	130,550	124,311	6,239
Materials and Supplies	3,500	3,500	3,000	500
Construction - Sales Tax	178,454	157,507	157,507	0
Capital Outlay	10,514	10,514	8,847	1,667
Other	1,500	1,500	1,000	500
Total Engineer	326,579	303,571	294,665	8,906
Air Navigation Facilities				
Personal Services	20,856	23,738	23,378	360
Contractual Services	13,975	13,975	6,851	7,124
Capital Outlay	5,000	5,000	4,999	1
Other	12,220	12,220	10,851	1,369
Total Air Navigation Facilities	52,051	54,933	46,079	8,854
Total Public Works	378,630	358,504	340,744	17,760

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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health				
Vital Statistics				
Registration Fees	2,000	2,000	1,455	545
Total Vital Statistics	2,000	2,000	1,455	545
Agriculture				
Soil and Water - Grants	247,538	247,538	247,538	0
Extension Grants	285,500	285,500	285,500	0
Agricultural Society - Grants	12,500	12,500	12,500	0
Fair/Debt	87,500	87,500	87,500	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	2,639	2,639	1,700	939
Total Agriculture	638,977	638,977	638,038	939
Other Health				
Crippled Children Aid	117,130	117,130	117,130	0
Total Other Health	117,130	117,130	117,130	0
Total Health	758,107	758,107	756,623	1,484
Human Services				
Veteran's Assistance				
Personal Services	138,383	139,547	137,703	1,844
Materials and Supplies	8,691	8,691	8,691	0
Contractual Services	4,560	0	0	0
Relief Allowances	318,390	318,390	316,189	2,201
Capital Outlay	31,985	24,135	24,135	0
Other	5,223	8,515	8,515	0
Total Veteran's Assistance	507,232	499,278	495,233	4,045
Veteran's Service				
Personal Services	147,045	152,563	149,097	3,466
Burials	48,639	46,918	46,918	0
Other	120,103	122,461	122,461	0
Total Veteran's Service	315,787	321,942	318,476	3,466
Total Human Services	823,019	821,220	813,709	7,511
Economic Development and Assistance				
Grants - Other				
	360,000	361,000	342,451	18,549
Total Economic Development and Assistance	360,000	361,000	342,451	18,549
Intergovernmental				
Contractual Services				
	225,120	225,120	216,403	8,717
Total Intergovernmental	225,120	225,120	216,403	8,717

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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Total Expenditures</i>	15,117,450	15,366,105	14,199,066	1,167,039
<i>Excess of Revenues Over Expenditures</i>	7,802,760	7,554,105	10,537,317	2,983,212
Other Financing Sources (Uses)				
Advances In	606,438	606,438	659,757	53,319
Advances Out	(32,839)	(632,839)	(1,090,657)	(457,818)
Transfers In	50,000	50,000	50,000	0
Transfers Out	(8,821,759)	(9,363,218)	(9,331,005)	32,213
<i>Total Other Financing Sources (Uses)</i>	(8,198,160)	(9,339,619)	(9,711,905)	(372,286)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(395,400)	(1,785,514)	825,412	2,610,926
Fund Balance at Beginning of Year	2,603,177	2,603,177	2,603,177	0
Prior Year Encumbrances Appropriated	469,932	469,932	469,932	0
Fund Balance at End of Year	<u>\$2,677,709</u>	<u>\$1,287,595</u>	<u>\$3,898,521</u>	<u>\$2,610,926</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, 2015*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$4,494,117	\$4,494,117	\$4,611,020	\$116,903
Interest	3,200	3,200	1,570	(1,630)
Fines and Forfeitures	11,000	11,000	14,367	3,367
Charges for Services	0	0	284,837	284,837
Other	0	200,000	279,530	79,530
<i>Total Revenues</i>	<u>4,508,317</u>	<u>4,708,317</u>	<u>5,191,324</u>	<u>483,007</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	2,116,132	2,212,282	2,176,050	36,232
Contractual Services	69,920	90,867	90,867	0
Materials and Supplies	705,699	855,699	806,900	48,799
Capital Outlay	1,245,212	2,122,212	2,079,569	42,643
Other	484,738	484,588	378,211	106,377
<i>Total Public Works</i>	<u>4,621,701</u>	<u>5,765,648</u>	<u>5,531,597</u>	<u>234,051</u>
<i>Total Expenditures</i>	<u>4,621,701</u>	<u>5,765,648</u>	<u>5,531,597</u>	<u>234,051</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(113,384)</u>	<u>(1,057,331)</u>	<u>(340,273)</u>	<u>717,058</u>
Other Financing Sources (Uses)				
Advances In	0	600,000	600,000	0
Transfers Out	(133,300)	(133,300)	(133,300)	0
Advances Out	(22,611)	(22,611)	(22,611)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(155,911)</u>	<u>444,089</u>	<u>444,089</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Over (Under) Expenditures and Other Financing Uses</i>	<u>(269,295)</u>	<u>(613,242)</u>	<u>103,816</u>	<u>717,058</u>
Fund Balances at Beginning of Year	123,939	123,939	123,939	0
Prior Year Encumbrances Appropriated	248,184	248,184	248,184	0
Fund Balances at End of Year	<u>\$102,828</u>	<u>(\$241,119)</u>	<u>\$475,939</u>	<u>\$717,058</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,726,000	\$5,726,000	\$5,736,507	\$10,507
Intergovernmental	6,012,874	6,072,874	5,896,352	(176,522)
Interest	7,500	7,500	300	(7,200)
Other	177,500	177,500	159,231	(18,269)
<i>Total Revenues</i>	11,923,874	11,983,874	11,792,390	(191,484)
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	6,878,500	7,103,500	6,963,017	140,483
Materials and Supplies	171,060	196,060	162,312	33,748
Contractual Services	5,137,970	5,102,970	4,413,082	689,888
Capital Outlay	205,000	165,000	78,861	86,139
Other	660,710	782,710	707,561	75,149
<i>Total Human Services</i>	13,053,240	13,350,240	12,324,833	1,025,407
<i>Total Expenditures</i>	13,053,240	13,350,240	12,324,833	1,025,407
<i>Excess of Revenues Under Expenditures</i>	(1,129,366)	(1,366,366)	(532,443)	833,923
Other Financing Sources (Uses)				
Advances In	797,680	797,680	797,680	0
Advances Out	0	(500,000)	(500,000)	0
Transfers Out	(100,000)	(200,000)	(100,000)	100,000
<i>Total Other Financing Sources (Uses)</i>	697,680	97,680	197,680	100,000
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(431,686)	(1,268,686)	(334,763)	933,923
Fund Balances at Beginning of Year	3,457,722	3,457,722	3,457,722	0
Prior Year Encumbrances Appropriated	275,428	275,428	275,428	0
Fund Balances at End of Year	\$3,301,464	\$2,464,464	\$3,398,387	\$933,923

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$182,961	\$1,771,855
Accounts Receivable	10,133	0
Intergovernmental Receivable	0	145,245
Interfund Receivable	0	206,011
<i>Total Current Assets</i>	<u>193,094</u>	<u>2,123,111</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	51,981	0
<i>Total Noncurrent Assets</i>	<u>66,415</u>	<u>0</u>
<i>Total Assets</i>	<u>259,509</u>	<u>2,123,111</u>
Liabilities		
<i>Current Liabilities:</i>		
Contracts Payable	2,655	0
Intergovernmental Payable	0	381,125
Claims Payable	0	135,131
<i>Total Current Liabilities</i>	<u>2,655</u>	<u>516,256</u>
<i>Long-Term Liabilities:</i>		
Claims Payable	0	174,649
<i>Total Liabilities</i>	<u>2,655</u>	<u>690,905</u>
Net Position		
Investment in Capital Assets	66,415	0
Unrestricted	190,439	1,432,206
<i>Total Net Position</i>	<u>\$256,854</u>	<u>\$1,432,206</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, 2015*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Operating Revenues		
Charges for Services	\$48,196	\$7,276,387
Miscellaneous	5,612	6,168
<i>Total Operating Revenues</i>	<u>53,808</u>	<u>7,282,555</u>
Operating Expenses		
Contractual Services	28,181	7,450,819
Claims	0	268,828
Refunds	0	2,075
Other	5,347	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>38,528</u>	<u>7,721,722</u>
<i>Operating Income (Loss)</i>	<u>15,280</u>	<u>(439,167)</u>
Nonoperating Revenue		
Interest	0	3,661
<i>Total Nonoperating Revenue</i>	<u>0</u>	<u>3,661</u>
<i>Change in Net Position</i>	15,280	(435,506)
<i>Net Position at Beginning of Year</i>	<u>241,574</u>	<u>1,867,712</u>
<i>Net Position at End of Year</i>	<u>\$256,854</u>	<u>\$1,432,206</u>

See accompanying notes to the basic financial statements.

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Ross County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	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	\$50,402	\$7,394,418
Other Cash Receipts	5,612	6,168
Cash Payments for Goods and Services	(28,376)	(7,305,101)
Cash Payments for Claims	0	(118,876)
Other Cash Payments	(5,347)	(2,075)
<i>Net Cash from (for) Operating Activities</i>	<u>22,291</u>	<u>(25,466)</u>
Cash Flows from Investing Activities		
Interest on Investments	0	3,661
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	22,291	(21,805)
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>160,670</u>	<u>1,793,660</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$182,961</u></u>	<u><u>\$1,771,855</u></u>
Reconciliation of Operating Income (Loss) to Net Cash from (for) Operating Activities		
Operating Income (Loss)	\$15,280	(\$439,167)
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>Decrease in Assets:</i>		
Accounts Receivable	2,206	0
Interfund Receivable	0	37,499
Intergovernmental Receivable	0	80,532
<i>Increase (Decrease) in Liabilities:</i>		
Contracts Payable	(195)	0
Claims Payable	0	149,952
Intergovernmental Payable	0	145,718
<i>Net Cash from (for) Operating Activities</i>	<u><u>\$22,291</u></u>	<u><u>(\$25,466)</u></u>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	Private Purpose Trust Fund	Agency Funds
Assets		
Equity in Pooled Cash, Cash Equivalents and Investments	\$6,043	\$9,297,673
Cash and Cash Equivalents in Segregated Accounts	0	1,320,659
Intergovernmental Receivable	0	2,426,409
Property Taxes Receivable	0	45,132,710
<i>Total Assets</i>	6,043	58,177,451
Liabilities		
Intergovernmental Payable	0	57,316,289
Undistributed Monies	0	490,152
Deposits Held and Due To Others	0	371,010
<i>Total Liabilities</i>	0	\$58,177,451
Net Position		
Held in Trust for Other Individuals and Organizations	6,043	
<i>Total Net Position</i>	\$6,043	

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended December 31, 2015

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

See accompanying notes to the basic financial statements.

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NOTE 1 - DESCRIPTION OF ROSS COUNTY AND REPORTING ENTITY

A. Ross County

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

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

B. Reporting Entity

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

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

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

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

- * Ross County Park District
- * Ross County –Chillicothe Public Library
- * Ross County Convention Facilities Authority
- * South Central Ohio Regional Juvenile Detention Center

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

- * South Central Ohio Job and Family Services
- * Joint Solid Waste Management District
- * County Risk Sharing Authority, Inc.
- * Area 20/21 Workforce Investment Board

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

- * Ross County General Health District
- * Ross County Soil and Water Conservation District
- * Paint Valley Alcohol, Drug Addiction and Mental Health Services Board (ADAMH)
- * Family & Child First Council
- * Joint Solid Waste Management District
- * Ross County Park District
- * Emergency Planning Agency
- * South Central Ohio Job and Family Services
- * South Central Ohio Regional Juvenile Detention Center
- * Ross County Convention Facilities Authority
- * Area 20/21 Workforce Investment Board

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

The Statement of Net Position presents the financial condition of the governmental activities and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 Correctional and Law Enforcement, Certificate of Title 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.

Permanent Improvement Fund - This fund accounts for monies transferred and expended for the purpose of making capital improvements to various County buildings.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

Ross County Group Insurance Fund - Internal service funds account for services provided on a cost-reimbursement basis, by one department or agency to other departments or agencies of the County. This fund is the only internal service fund of the County and accounts for the health benefit program and workers' compensation retrospective rating program of the County.

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

The County's fiduciary funds are a private-purpose trust fund and agency funds. The County's private-purpose trust fund is established to account for assets that are used for the prevention of delinquency in juveniles that are in the custody of Juvenile Court. The County's agency funds account for assets held for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures that have been collected and which will be distributed to other political subdivisions.

C. Measurement Focus

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

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the Statement of Net Position. The Statement of Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

D. Basis of Accounting

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

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

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

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

Deferred Outflows/Inflows of Resources - In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position and include deferred charges on refunding and pension expense. A deferral on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. A deferral for pension results from changes in Net Pension Liability not recognized as a component of current year pension expense. This amount is deferred and amortized over various periods as instructed by the pension plan administrators. Deferred outflows of resources related to pensions are explained further in Note 12.

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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	\$185,937
Pension Expense	2,773,743
Total Deferred Outflows of Resources	\$2,959,680

In addition to liabilities, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position/fund balance that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, capital lease and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. Capital lease represents amounts for which there is a receivable as of December 31, 2015, but which revenue will not be recognized until future periods. These amounts have been recorded as deferred inflows on both the government-wide Statement of Net Position and the governmental fund Balance Sheet. Unavailable revenue is reported only on the governmental funds Balance Sheet, and represents receivables that will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, state-levied shared taxes (including motor vehicle license fees and gasoline taxes), grants and entitlements. These amounts are deferred and recognized as inflows of resources in the period the amounts become available. Additionally, deferred inflows related to pensions are reported in the government-wide Statement of Net Position. Deferred inflows related to pensions result from changes in Net Pension Liability not recognized as a component of current year pension expense. Deferred inflows of resources related to pension are explained further in Note 12.

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

	Governmental Activities
<i>Deferred Inflows of Resources:</i>	
Nonexchange Revenue	\$10,399,959
Capital Lease	797,425
Pensions	475,121
Total Deferred Inflows of Resources	\$11,672,505

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:

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Governmental Funds					
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Other Governmental Funds	Totals
<i>Deferred Inflows of Resources:</i>					
Property Taxes	\$3,461,303	\$0	\$6,001,680	\$1,756,641	\$11,219,624
Sales Taxes	1,618,062	0	0	0	1,618,062
Grants, Entitlements, Shared Revenue	554,037	1,400,034	409,367	1,182,613	3,546,051
Charges for Services	9,966	0	0	0	9,966
Capital Lease	1,692,043	0	0	0	1,692,043
Total Deferred Inflows of Resources	\$7,335,411	\$1,400,034	\$6,411,047	\$2,939,254	\$18,085,746

Pensions

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

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

E. Budgetary Process

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

The certificate of estimated resources may be amended during the year if the County Auditor identifies increases or decreases in projected revenue. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2015.

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

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represent the final appropriation amounts passed by the County Commissioners during the year.

The Jail Commissary Fund (nonmajor special revenue), and Unclaimed Monies Fund (combined with the General Fund) are not required by law to be budgeted and appropriated; therefore, no budgetary schedules are presented for these funds.

F. Cash, Cash Equivalents and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "equity in pooled cash, cash equivalents and investments". Cash and cash equivalents that are held separately with the departments of the County, and not included in the County Treasury, are recorded as "cash and cash equivalents in segregated accounts".

During 2015, the County's investments were limited to Certificate of deposit, STAR Plus, Federal Securities, municipal bonds, corporate bonds, trusts bonds, mutual funds, stocks and money market funds. Except for non-participating investment contracts, investments are reported at fair value which is based on quoted market prices.

All investment earnings are assigned to the General Fund unless required by Ohio statute to be credited to a specific fund. Interest revenue credited to the General Fund during 2015 amounted to \$391,665 and includes \$318,307 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, 2015 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 are recorded at their fair market value as of the date received. The

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County maintains a capitalization threshold of \$5,000. The County’s infrastructure consists of roads, bridges, and culverts. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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

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

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

M. Fund Balances

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

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

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

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

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

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

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

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For the Year Ended December 31, 2015

when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The government-wide Statement of Net Position reports \$15,671,302 of the restricted component of net position, none of which is restricted by enabling legislation. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

Q. Estimates

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

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
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,

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commitment or assignment of fund balance.

4. Advances in and advances out are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. Certain funds are maintained as separate funds for accounting and budgetary purposes (budget basis) but do not meet the criteria for separate reporting in the financial statements (GAAP basis) and are reported in the General Fund in accordance with GASB Statement No. 54.

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

Net Change in Fund Balances/Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses			
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
GAAP Basis	\$2,092,599	(\$253,496)	\$403,138
<i>Adjustments:</i>			
Revenue Accruals	(114,381)	2,569	(69,465)
Expenditure Accruals	(337,211)	(222,646)	(966,116)
Other Sources (Uses)	(444,032)	577,389	297,680
<i>Prospective Difference:</i>			
Activity of Funds Reclassified for GAAP Reporting Purposes	(371,563)	0	0
Budget Basis	\$825,412	\$103,816	(\$334,763)

NOTE 4 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION/FUND BALANCE

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68.” GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2014:

	Governmental Activities
Net Position - December 31, 2014	\$54,720,356
<i>Adjustments:</i>	
Net Pension Liability	(15,957,144)
Deferred Inflows	(565,396)
Deferred Outflows	1,713,415
Restated Net Position - December 31, 2014	\$39,911,231

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Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available for the Ohio Public Employees Retirement System. The necessary information was available for the State Teachers Retirement System of Ohio; therefore, the appropriate restatements were made for that program.

During 2015, the County determined that a change was needed to its policies for accruing deferred inflows of resources to comply with GASB Statement No. 65. The implementation of this change had the following effect on fund balance as reported December 31, 2014:

	Other Governmental Funds
Fund Balance - December 31, 2014	\$2,808,376
<i>Adjustments:</i>	
Deferred Inflows	965,000
Restated Fund Balance - December 31, 2014	\$3,773,376

NOTE 5 - CASH, DEPOSITS AND INVESTMENTS

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

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

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

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

Public depositories must give security for all public funds on deposit. When public funds on deposit exceed FDIC limits, a depository may pledge specific collateral to individual accounts or pledge a pool of collateral equal to 105% of the uninsured public funds on deposit at their institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During the year 2015, the County complied with the provisions of these statutes.

The amount available for deposit and investment is as follows:

<i>Cash, Cash Equivalents and Investments (Carrying Amounts)</i>	
Pooled	\$26,088,394
Segregated	2,668,602
Reconciling Items (Net) to Arrive at Bank Balances of Deposits	1,282,774
Total Bank Balances - Deposits and Investments	\$30,039,770

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

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

At year end, the County had \$10,000 in undeposited cash on hand which is included on the balance sheet and statement of net position as part of "Equity in Pooled Cash, Cash Equivalents and Investments."

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

As of December 31, 2015, the carrying amount of all County deposits was \$20,636,410. Based on the criteria described in GASB Statement No. 40, \$13,671,867 of the \$21,919,184 in bank balances of the County was exposed to custodial risk as discussed above while \$8,247,317 was covered by FDIC. The \$13,671,867 exposed to custodial risk was uninsured, and collateral was held by the pledging banks trust department but not in the County's name.

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

Investments - As of December 31, 2015, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities		
		Less Than One Year	One to Three Years	Three to Five Years
U.S. Treasury Notes	\$26,957	\$26,957	\$0	\$0
U.S. Treasury Bills	209,394	209,394	0	0
Federal Home Loan Bank Discount Notes	1,601,668	0	1,601,668	0
Federal National Mortgage Association	775,418	0	0	775,418
Federal Home Loan Mortgage Corporation Notes	4,349,806	0	1,498,090	2,851,716
Money Market Funds	430,163	430,163	0	0
Fixed Income Bonds	98,979	0	0	98,979
Stocks	228,876	228,876	0	0
Mutual Funds	399,325	399,325	0	0
Totals	\$8,120,586	\$1,294,715	\$3,099,758	\$3,726,113

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 the U.S. Treasury Notes, U.S. Treasury Bills, Federal Farm Credit Bank Discount Notes,

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Federal National Mortgage Association and Federal Home Loan Mortgage Corporation Notes a rating of “AA+”. Money Market Funds were rated “AAAm” or were unrated. Standard and Poor’s has assigned the various stocks held by the County a rating of A1 or A2. The fixed income bonds and mutual funds were unrated.

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 U.S. Treasury Notes, U.S. Treasury Bills, Federal Home Loan Bank Discount Notes, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation Notes, money market funds, fixed income bonds, stocks and mutual funds were 0.3%, 2.6%, 19.7%, 9.6%, 53.6%, 5.3%, 1.2%, 2.8%, and 4.9%, respectively, of the County’s total investments.

NOTE 6 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2015 are as follows:

A. Interfund Receivable/Payables

Interfund receivables/payables are due to lags between the dates that interfund goods and services are provided, transactions are recorded in the accounting system, and payments between funds are made, except for the interfund payables in the Sheriff’s OCJS Grants Fund (Other Nonmajor Governmental – Special Revenue Funds) are due to short-term loans or advances. The County expects to repay all interfund balances within the next year.

Funds	Interfund Receivables	Interfund Payables
General	\$1,135,835	\$115,842
Motor Vehicle Gas Tax	15,708	618,321
Board of Developmental Disabilities	90,065	58,252
Permanent Improvement	0	155,000
Other Nonmajor Governmental	0	500,204
Ross County Group Insurance	206,011	0
Totals	\$1,447,619	\$1,447,619

B. Advances to/from Other Funds

Advances to/from other funds are lending/borrowing arrangements between funds that are long-term in nature. The purpose of these advances is to allow the County to exercise its authority to use the inactive monies in funds to invest in its own securities. See Note 26 for more information.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Funds	Advances to Other Funds	Advances from Other Funds
General	\$2,165,734	\$0
Motor Vehicle Gas Tax	234,497	0
Board of Developmental Disabilities	1,368,769	0
Permanent Improvement	0	2,465,000
Other Nonmajor Governmental	0	1,304,000
Totals	\$3,769,000	\$3,769,000

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.

Transfer from Funds	Transfer to Funds		
	Other		Total
	Permanent Improvement	Nonmajor Governmental	
General	\$770,627	\$1,240,675	\$2,011,302
Motor Vehicle Gas Tax	0	133,300	133,300
Board of Developmental Disabilities	0	100,000	100,000
Other Nonmajor Governmental	0	21,515	21,515
Totals	\$770,627	\$1,495,490	\$2,266,117

NOTE 7 - RECEIVABLES

Receivables at December 31, 2015 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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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	\$1,048,908
<i>Motor Vehicle Gas Tax Fund</i>	
Auto Tax and Gas Tax Distributions	2,120,981
<i>Board of Developmental Disabilities Fund</i>	
State/Federal Funding	463,005
<i>Other Nonmajor Governmental Funds</i>	
Children Services State Funding	61,611
Senior Citizens State Funding	33,048
Small Cities Block Grant	1,218,101
Prosecutor's Diversion Grant	36,426
401 Care and Custody Grant	110,420
Juvenile Court Title IV-E Grant	73,248
VOCA/SVAA Grant	83,593
Other Grants and Reimbursements	12,968
Total Other Nonmajor Governmental Funds	1,629,415
<i>Internal Service Fund</i>	
Ross County Group Insurance	145,245
<i>Fiduciary Funds</i>	
Library and Local Government Distributions	1,558,023
Auto Tax and Gas Tax Distributions	868,386
Total Fiduciary Funds	2,426,409
Total Intergovernmental Receivables	\$7,833,963

NOTE 8 - CAPITAL ASSETS

A summary of changes in general capital assets during 2015 were as follows:

	Balance			Balance
	January 1,			December 31,
	2015	Additions	Deletions	2015
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$3,658,105	\$0	(\$182,500)	\$3,475,605
Construction in Progress	1,811,023	1,237,672	(2,077,466)	971,229
Total Nondepreciable Capital Assets	5,469,128	1,237,672	(2,259,966)	4,446,834

Ross County, Ohio
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For the Year Ended December 31, 2015

	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
<i>Depreciable Capital Assets:</i>				
Land Improvements	6,670,067	0	(47,562)	6,622,505
Buildings, Structures and Improvements	34,526,593	155,062	(425,000)	34,256,655
Furniture, Fixtures and Equipment	9,347,167	3,000,423	(732,429)	11,615,161
Infrastructure	45,149,915	1,034,113	(133,443)	46,050,585
Total Depreciable Capital Assets	95,693,742	4,189,598	(1,338,434)	98,544,906
<i>Accumulated Depreciation:</i>				
Land Improvements	(4,463,877)	(278,084)	47,562	(4,694,399)
Buildings, Structures and Improvements	(20,779,471)	(1,272,390)	49,583	(22,002,278)
Furniture, Fixtures and Equipment	(6,066,694)	(670,806)	413,705	(6,323,795)
Infrastructure	(30,954,415)	(2,908,713)	133,443	(33,729,685)
Total Accumulated Depreciation	(62,264,457)	(5,129,993)	644,293	(66,750,157)
Depreciable Capital Assets, Net	33,429,285	(940,395)	(694,141)	31,794,749
Governmental Activities Capital Assets, Net	\$38,898,413	\$297,277	(\$2,954,107)	\$36,241,583

At December 31, 2015, furniture, fixtures and equipment include \$313,856 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	\$600,820
Judicial	33,136
Public Safety	628,271
Public Works	3,606,796
Human Services	260,970
Governmental Activities Depreciation Expense	\$5,129,993

A summary of changes in capital assets during 2015 for business-type activities were as follows:

	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(193,006)	(5,000)	0	(198,006)
Total Accumulated Depreciation	(193,006)	(5,000)	0	(198,006)
Depreciable Capital Assets, Net	56,981	(5,000)	0	51,981
Business-Type Activities Capital Assets, Net	\$71,415	(\$5,000)	\$0	\$66,415

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

NOTE 9 - LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2015 was as follows:

Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Restated Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015	Amounts Due Within One Year
Governmental Activities:					
<i>General Obligation Bonds Payable:</i>					
Various Purpose - Series 2008 2008-2028 3.25%-4.90%; \$5,800,000	\$3,960,000	\$0	\$340,000	\$3,620,000	\$350,000
Issuance Premium on Debt	8,253	0	826	7,427	825
Total General Obligation Bonds Payable	3,968,253	0	340,826	3,627,427	350,825
<i>Sales Tax Refunding Bonds Payable:</i>					
Various Purpose - Series 2012 2012-2024 2.00%-2.50%; \$4,435,000	4,025,000	0	390,000	3,635,000	400,000
Issuance Premium on Debt	154,752	0	15,475	139,277	15,475
Total Sales Tax Refunding Bonds Payable	4,179,752	0	405,475	3,774,277	415,475
<i>Net Pension Liability:</i>					
OPERS	13,367,812	308,912	0	13,676,724	0
STRS	2,589,332	676,129	0	3,265,461	0
Total Net Pension Liability	15,957,144	985,041	0	16,942,185	0
<i>Other Long-Term Obligations:</i>					
Compensated Absences	1,848,856	1,753,785	1,672,338	1,930,303	1,191,828
Capital Leases	168,386	14,892	61,561	121,717	57,869
Claims Payable	159,828	268,828	118,876	309,780	135,131
Total Other Long-Term Obligations	2,177,070	2,037,505	1,852,775	2,361,800	1,384,828
Governmental Activities Long-Term Obligations	\$26,282,219	\$3,022,546	\$2,599,076	\$26,705,689	\$2,151,128

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

The Various Purpose – Series 2008 bonds include serial and term bonds outstanding in the amount of \$1,080,000 and \$2,540,000, respectively. The serial bonds will be paid from 2012 – 2018 and the term bonds will be paid from 2021 – 2028. Beginning December 1, 2018, the bonds maturing on or after December 1, 2019 are subject to redemption at the option of the County, by lot of the Paying Agent, and may be redeemed in whole or in part (in the amount of \$5,000 or any multiple thereof), on any date at the redemption price of 100% of the principal amount of the bonds being redeemed plus accrued interest to the redemption date.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The Various Purpose – Series 2012 bonds were issued to refund the \$2,170,000 Series 2004 bonds and the \$2,760,000 Series 2003 Road Improvement special tax revenue bonds. The Road Improvement bonds were issued to construct a connector road to U.S. Route 50. The State Route 207 Connector loan was obtained to pay a portion of the County’s share of constructing this connector road to U.S. Route 23.

The Various Purpose – Series 2012 bonds were undertaken to reduce total future debt service payments. The refunding resulted in a savings reduction of \$415,012 in future debt service payments and an economic gain of \$386,233.

Both the Various Purpose – Series 2008 and Various Purpose – Series 2012 bonds were sold at a premium and the remaining unamortized premiums are being amortized over the life of the bonds. These amounts are \$7,427 and \$139,277, respectively.

The annual requirements to amortize long-term bond and loan obligations outstanding as of December 31, 2015 are as follows:

For the Year Ended		
December 31	Principal	Interest
2016	\$750,000	\$245,734
2017	765,000	226,932
2018	780,000	206,333
2019	625,000	184,625
2020	650,000	162,800
2021-2025	2,800,000	484,615
2026-2028	885,000	87,920
Totals	\$7,255,000	\$1,598,959

Long-Term Bonds - All long-term bonds issued for governmental purposes of the County are retired through the Bond Retirement Fund from funds transferred in by the General Fund and Motor Vehicle Gas Tax Fund. The Various Purpose – Series 2008 general obligation bonds are secured by the County’s ability to levy a voted or unvoted property tax within the limitations of Ohio law. These bonds are also backed by the full faith and credit of the County as additional security.

The County has pledged its one and one-half percent permissive sales tax revenues to repay the Various Purpose – Series 2012 bonds. These bonds are payable solely from these revenues. Total principal and interest remaining on these bonds is \$4,072,754, payable through December 2024. For the current year, permissive sales tax revenues were \$15,594,641.

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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

All sick leave, vacation, and compensatory time is compensated at the employee’s current rate of pay at the time of retirement or termination. Compensated absences are paid from the General, Motor Vehicle Gas Tax, Board of Developmental Disabilities, Dog and Kennel, Litter Control, Real Estate Assessment, Emergency Management, Law Library, and Correctional and Law Enforcement Funds.

Capital Lease Obligations - The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the government-wide statements. Furniture, fixtures and equipment have been acquired by capital lease and are capitalized in the statement of net position for governmental activities in the amount of \$313,856, 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 \$61,561 were made in 2015 and are reflected as debt service principal in the General Fund and the U.S. Rt. 23 Task Force Grant nonmajor special revenue fund.

The County’s future minimum lease payments under capital lease obligations as of December 31, 2015 are as follows:

December 31	Payments
2016	\$52,696
2017	41,533
2018	25,941
2019	11,919
2020	2,060
Total Minimum Lease Payments	134,149
Less: Amount Representing Interest	12,432
Present Value of Net Minimum Lease Payments	\$121,717

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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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. The lease started September 1, 2014 and continues for a term of 15 years, ending on August 31, 2029. 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 \$1,723,423 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, 2015:

For the Year Ended December 31	Capital Lease Receivable
2016	\$ 125,519
2017	125,519
2018	125,519
2019	125,519
2020	125,519
2021-2025	627,595
2026-2029	468,233
Total Future Minimum Lease Receivable	1,723,423
Less: Unearned Interest Income	(227,642)
Net Minimum Lease Receivable	\$1,495,781

NOTE 11 - CONDUIT DEBT OBLIGATIONS

A. Adena Regional Medical Center

In September 2010, the County issued, on behalf of the Adena Regional Medical Center (the Hospital), \$30,000,000 in Adjustable Rate Demand Hospital Facilities Revenue Bonds. The bonds were issued to finance the construction of a cancer center and the renovation and equipping of certain other facilities at the Hospital. In July 2008, the County issued, on behalf of the Hospital, \$142,970,000 in Hospital Facilities Revenue Refunding and Improvement Bonds. The bonds were issued to refinance previously issued debt and finance the acquisition, construction, renovation and equipping of certain facilities at the Hospital. The Hospital has obtained bond insurance for a portion of the Series 2008 Bonds over the life of the bonds.

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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

As of December 31, 2015, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$163,558,911. Of this amount, \$26,788,911 was payable on the 2010 Series, \$133,070,000 was payable on the 2008 Series, and \$3,700,000 on the 1998 Series.

B. Ross County Community Improvement Corporation

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

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

NOTE 12 -PENSION PLANS

Net Pension Liability

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

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

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

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

Ross County, Ohio
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For the Year Ended December 31, 2015

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

A. Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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:

	<u>State and Local</u>	<u>Law Enforcement</u>
2015 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
2015 Actual Contribution Rates		
Employer:		
Pension	12.0%	16.1%
Post-employment Health Care Benefits	<u>2.0%</u>	<u>2.0%</u>
Total Employer	<u>14.0%</u>	<u>18.1%</u>
Employee	<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 \$1,797,873 for 2015. Of this amount, \$136,997 is reported as an intergovernmental payable.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OPERS total pension liability was measured as of December 31, 2014, and was determined by rolling forward the total pension liability as of January 1, 2014, to December 31, 2014. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS
Proportionate Share of the Net Pension Liability	\$13,676,724
Proportion of the Net Pension Liability	0.113395%
Pension Expense	\$1,507,923

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$729,749
County contributions subsequent to the measurement date	1,797,873
Total Deferred Outflows of Resources	\$2,527,622
Deferred Inflows of Resources	
Differences between expected and actual experience	\$240,273

\$1,797,873 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2016	(\$71,574)
2017	(71,574)
2018	(163,890)
2019	(182,438)
Total	(\$489,476)

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.

Ross County, Ohio
Notes to the Basic Financial Statements
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Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Future Salary Increases, including inflation	4.25% to 10.05% including wage inflation
COLA or Ad Hoc COLA	3.00%, simple
Investment Rate of Return	8.00%
Actuarial Cost Method	Individual Entry Age

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

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

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.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

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 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.31%
Domestic Equities	19.90%	5.84%
Real Estate	10.00%	4.25%
Private Equity	10.00%	9.25%
International Equities	19.10%	7.40%
Other investments	18.00%	4.59%
Total	100.00%	5.28%

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Discount Rate

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

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 8.0%, 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 (7%) or one-percentage-point higher (9%) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$25,161,252	\$13,676,724	\$4,003,983

B. State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, 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 9.5% of the 14.0% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14.0% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14.0% on July 1, 2016. For the year ended December 31, 2015, plan members were required to contribute 12.0% 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 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required pension contributions to STRS were \$188,960 for 2015. All of this amount has been contributed as of the end of the year.

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

The net pension liability was measured as of June 30, 2015, 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:

	<u>STRS</u>
Proportionate Share of the Net Pension Liability	\$3,265,461
Proportion of the Net Pension Liability	0.011816%
Pension Expense	\$221,645

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At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	STRS
Deferred Outflows of Resources	
Differences between expected and actual experience	\$148,864
County contributions subsequent to the measurement date	97,257
Total Deferred Outflows of Resources	\$246,121
 Deferred Inflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$234,848

\$97,257 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	STRS
Fiscal Year Ending June 30:	
2016	\$52,998
2017	52,997
2018	52,997
2019	(73,008)
Total	\$85,984

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Projected salary increases	2.75% at age 70 to 12.25% at age 20
Investment Rate of Return	7.75%, net of investment expenses
Cost-of-Living Adjustments (COLA)	2.00% simple applied as follows: for members retiring before August 1, 2013, 2.00% per year; for members retiring August 1, 2013, or later, 2.00% COLA paid on fifth anniversary of retirement date.

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

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2013.

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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	31.00%	8.00%
International Equity	26.00%	7.85%
Alternatives	14.00%	8.00%
Fixed Income	18.00%	3.75%
Real Estate	10.00%	6.75%
Liquidity Reserves	1.00%	3.00%
 Total	 <u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.75% as of June 30, 2015. 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, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

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 7.75%, 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 (6.75%) or one-percentage-point higher (8.75%) than the current rate:

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
County's proportionate share of the net pension liability	\$4,535,972	\$3,265,461	\$2,191,055

NOTE 13 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

OPERS maintains two cost-sharing multiple-employer defined benefit postemployment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying members benefit recipients of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. Please see the Plan Statement in the OPERS 2014 CAFR for details.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the OPERS Board in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, state and local employers contributed at a rate of 14.0% of earnable salary, and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees 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 2.0% during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0% for both plans. The 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

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deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5%.

The County's contractually required postemployment health care contributions to OPERS were \$288,092 for 2015. Of this amount, \$21,980 is reported as an intergovernmental payable.

B. State Teachers Retirement System

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

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

Pursuant to Chapter 3307 of the Ohio Revised Code, the STRS Ohio Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties can view the most recent *Comprehensive Annual Financial Report* by visiting <https://www.strsoh.org> or by requesting a copy by calling toll-free (888) 227-7877.

Funding Policy - Under Ohio law, funding for postemployment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 0% of covered payroll was allocated to postemployment health care for the year ended December 31, 2015. For the year ended December 31, 2014 and 2013, 1.0% of covered payroll was allocated to postemployment health care. The 14.0% employer contribution rate is the maximum rate established under Ohio law.

The County's contractually required postemployment health care contributions to STRS were \$0 for 2015.

NOTE 14 - RISK MANAGEMENT

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

General liability insurance is maintained in the amount of \$1,000,000 for each occurrence with no annual aggregate. Other liability insurance includes \$1,000,000 for law enforcement liability, \$1,000,000 for automobile liability, \$1,000,000 for public officials' errors and omissions liability, \$8,000,000 excess liability, and \$10,000,000 for airport liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$105,482,300. Other property insurance includes the following: \$2,500,000 for extra expense/business income, \$5,000,000 for newly acquired location, \$100,000 for property in transit, \$100,000,000 for flood damage, \$100,000,000 for earthquake damage, \$2,500,000 for valuable papers, \$1,000,000 for accounts receivable, \$250,000 for unintentional omissions, the lesser of actual cash value or cost of repair for automobile

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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 \$1,000,000.

The County provides health, dental and vision insurance for its employees through the County Employee Benefits Consortium of Ohio (CEBCO). This is a fully funded insurance program and is not considered limited risk health insurance.

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 54 other Ohio counties (through the County Commissioners Association of Ohio) for a workers' compensation group-rating program. As a part of this group-rating program, the County maintains a reserve within the internal service fund to account for and finance the program. The County uses a cost-guaranteed program provided by the Bureau of Ohio Workers' Compensation to cover injured workers' claims. All departments of the County participate in the program and make per capita payments to the County's internal service fund. A liability for unpaid workers' compensation claims costs of \$309,780 has been accrued as of December 31, 2015.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2014 and 2015 are:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2014	\$256,704	\$21,306	\$118,182	\$159,828
2015	159,828	268,828	118,876	309,780

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

NOTE 15 - PROPERTY TAX REVENUE

Property taxes include amounts levied against 2014 real and public utility property. The assessed value by property classification upon which 2015 revenues were derived follows:

Property Classification	Assessed Values
Real Property	\$1,136,193,190
Public Utility Personal Property	71,707,810
Total	\$1,207,901,000

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. The County is authorized to levy up to 3.10 mills of the first 10 mills of assessed value for the General Fund. In addition to the 3.10 mills, 8.40 mills have been levied based upon mills voted for the Developmental Disabilities, Children Services, Senior Citizens and Health District levies. All property tax revenue generated by these levies is accounted for in the governmental funds of the County, except for the Health District which is accounted for in the Agency Funds.

Ross County, Ohio
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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	
Health District (c)	2012	1.00	0.96	1.00	2016
Children Services (c)	2014	1.00	0.79	1.00	2018
Senior Citizens (c)	2013	0.50	0.42	0.50	2017
Developmental Disabilities (c)	2005	2.10	1.66	2.09	Continuing
Developmental Disabilities (c)	2011	3.80	3.58	3.80	Continuing
Totals		8.40	7.41	8.39	

(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 2015, real property taxes were levied on January 1, 2015, on assessed values as of January 1, 2014, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property must be completed no less than every six years, with a statistical update every third year. The most recent update was completed in 2013. Real estate taxes were due and payable February 13, 2015 and July 10, 2015. Public utility real property is assessed at 35% of true value (which is, in general, net book value); public utility tangible personal property currently is assessed at varying percentages of true value.

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

Accrued property taxes receivable reported in both the Agency Funds and the governmental funds represent current taxes that were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2015. Although total property tax collections for the next ensuing fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are intended to finance the subsequent year's operations. Therefore, the delinquent taxes outstanding and available to the County within the first 60 days of 2016 were recorded as revenue in 2015; the remaining receivable is offset by a credit to deferred inflows of resources in the fund financial statements.

NOTE 16 - SALES TAX REVENUE

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

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On August 4, 1986, the County Commissioners adopted a resolution that allowed for the placement of an additional 0.5% sales tax before the vote of the people of Ross County in the general election held on November 4, 1986. The electorate approved the sales tax in the general election and the tax became effective February 1, 1987 and continued for a period of twenty years. The revenues generated from this tax were used for the purpose of providing additional revenue for the County's General Fund including the construction, operation and the maintenance of the Ross County Law Enforcement Complex. However, due to the fact that this levy has expired and after determining that the County General Fund continues to need this additional revenue, the County Commissioners imposed a 0.5% sales tax effective January 1, 2007 that remains in effect for a continuing period of time, unless it is repealed.

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

In 2015, these sales taxes generated a combined total of \$15,594,641 in tax revenue in the General Fund.

NOTE 17 - CONTINGENCIES

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

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

NOTE 18 - ROSS COUNTY AND CHILLICOTHE LAW ENFORCEMENT CENTER

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

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

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

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

The repair, maintenance and replacement of the roof that covers the Law Complex section of the Center will be shared equally.

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

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

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

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

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

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

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

NOTE 19 - RELATED ORGANIZATIONS

A. Ross County Park District

The County's probate judge is responsible for appointing the members of the board of the Ross County Park District. In 2015, the County distributed \$240,000 in operating grants to the Park District. The County is the fiscal agent for the Park District; therefore, the activities of the Park District are reflected as an agency fund of the County.

B. Ross County - Chillicothe Public Library

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

C. Ross County Convention Facilities Authority

The Commissioners appoint a majority of the board members of the Ross County Convention Facilities Authority (CFA) but have no further accountability for it. The CFA is a separate and distinct legal entity that generates its revenue from a 1.25% bed tax that was enacted by the CFA in 2007. The County is not responsible for the operation of the CFA.

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

NOTE 20 – JOINT 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 2015, contributed \$342,266 toward the operation of this facility. In 2001, the participating counties, with a substantial grant from the State of Ohio, agreed to construct a new facility and to make various other improvements. This facility was completed in 2004. The total cost of this project was \$6,258,352, with the State of Ohio contributing \$2,268,000. The remaining cost of \$3,990,352 was allocated among and contributed by the participating counties, based upon the total 2001 assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County originally issued \$1,250,000 in bond anticipation notes in 2001 for the County's estimated share of this project. The County's final share of the project's cost was \$1,311,315. The County refunded the outstanding \$1,250,000 in bond anticipation notes and financed its remaining share with general obligation bonds issued on March 15, 2004, which was fully repaid in 2013. The County is the fiscal agent for the Center; therefore, the activities of the Center are reflected as an agency fund of the County. Complete financial statements of the joint venture can be obtained from the Ross County Auditor, Ross County Courthouse, 2 North Paint Street, Suite G, Chillicothe, Ohio, 45601.

B. South Central Ohio Job and Family Services

The South Central Ohio Job and Family Services (SCOJFS) is a joint venture and was created between Ross, Hocking and Vinton counties to provide the best possible services to persons seeking assistance from each of their county department of job and family services agencies through income maintenance (food stamps, Medicaid, cash assistance), child welfare, child support enforcement, adult social services and workforce development. The SCOJFS Board is a nine member body comprised of the three commissioners from each county. Each of the member counties is obligated by the operating agreement to contribute mandated shares and other support annually toward the operation of SCOJFS. During 2015, the County contributed \$216,403 toward the operation of SCOJFS through mandated shares and other local support. The County also contracted with SCOJFS to manage a tax levy that was passed for the support and administration of abused, neglected, and dependent children in Ross County. In the event of withdrawal by any of the member counties from SCOJFS, the withdrawing county will receive a return of its tangible personal property and financial assets that can be clearly and reasonably determined to have been contributed at inception. In the event of total dissolution of SCOJFS, each of the member counties will also receive a proportionate share of all remaining assets and other intangibles after all liabilities have been satisfied. The County is the fiscal agent for SCOJFS since it has the largest population among the member counties. As a result, the activities of SCOJFS are reflected as an agency fund of the County. Complete financial statements for SCOJFS can be obtained from the administrative offices at 475 Western Avenue, Chillicothe, OH 45601.

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Solid Waste Management District

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

During 2015, the County did not contribute any funds toward the operation of this facility. The County is the fiscal agent for the District. Therefore, the activities of the District are reflected as an agency fund of the County.

B. County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 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 2015 for insurance was \$294,636.

C. Area 20/21 Workforce Investment Board

The Area 20/21 Workforce Investment Board (the Board) is a jointly governed organization between Ross, Pickaway, Fairfield, Vinton and Hocking counties that was created to oversee the strategic planning for workforce development in the area, and to submit periodic required plans in compliance with state and federal regulations. The Board is responsible for (i) bringing together business, education, and labor leaders to assess the workforce needs of employers, and employment and training needs of job seekers; (ii) identifying fiscal and other available resources at the local level; (iii) developing priorities and targeting resources toward meeting the priorities; (iv) setting policies and priorities; (v) working with the local elected officials to establish a one-stop system; (vi) monitoring outcomes; and (vii) allowing administrative staff to directly operate programs and resolve administrative details. The Board is appointed by the County Commissioners of each county. The Board must be comprised of at least 51% representation from the business community and includes 18 representatives from small, medium and large business; 2 representatives from education; 2 representatives from labor; 2 representatives from Community Based Organizations; 2 representatives from public or private economic development; 1 Commissioner from each county; and representatives from each of the One-Stop partners in each county.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

During 2015, the County did not contribute any funds toward the operation of the Board. The County is the fiscal agent for the Board. However, South Central Ohio Job and Family Services is the administrative agent. Therefore, the activities of the Board are reflected as an agency fund of the County and are included in the South Central Ohio Job and Family Services Fund.

NOTE 22 - GROUP PURCHASING POOL

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

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

NOTE 23 – 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	Permanent Improvement	Other Governmental	Total
Nonspendable:						
Prepays	\$99,757	\$0	\$0	\$0	\$0	\$99,757
Material and Supplies Inventory	155,490	628,423	12,276	0	5,009	801,198
Advances	2,165,734	0	0	0	0	2,165,734
Unclaimed Monies	143,945	0	0	0	0	143,945
Permanent Fund	0	0	0	0	1,025,130	1,025,130
Total Nonspendable	2,564,926	628,423	12,276	0	1,030,139	4,235,764

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Fund Balances	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Permanent Improvement	Other Governmental	Total
Restricted for:						
General Government Services	0	0	0	0	856,075	856,075
Court System Services	0	0	0	0	1,972,323	1,972,323
Corrections and Law Enforcement	0	0	0	0	850,747	850,747
Emergency Services	0	0	0	0	131,634	131,634
Road and Bridge Projects	0	850,800	0	0	0	850,800
Developmental Disabilities	0	0	4,980,844	0	0	4,980,844
Economic Development	0	0	0	0	370,952	370,952
Public Safety	0	0	0	0	149,991	149,991
County Ditch Projects	0	0	0	0	73,694	73,694
Capital Improvements	15,000	0	0	0	16,528	31,528
Permanent Fund	0	0	0	0	33,707	33,707
Total Restricted	15,000	850,800	4,980,844	0	4,455,651	10,302,295
Committed to:						
Corrections and Law Enforcement	1,009,191	0	0	0	0	1,009,191
Debt Service Payments	0	0	0	0	295,005	295,005
Capital Improvements	0	0	0	0	101,161	101,161
Rehabilitation Center	0	0	0	0	49,356	49,356
Total Committed	1,009,191	0	0	0	445,522	1,454,713
Assigned to:						
General Government Services	278,383	0	0	0	0	278,383
Court System Services	43,910	0	0	0	0	43,910
Public Safety	142,412	0	0	0	0	142,412
Road Projects	4,771	0	0	0	0	4,771
Veteran's Assistance and Services	119,401	0	0	0	0	119,401
Health Services	5,915	0	0	0	0	5,915
Total Assigned	594,792	0	0	0	0	594,792
Unassigned	7,821,593	0	0	(2,630,414)	(677,747)	4,513,432
Total Fund Balances	\$12,005,502	\$1,479,223	\$4,993,120	(\$2,630,414)	\$5,253,565	\$21,100,996

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 24 – 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, 2015, the County's commitments for encumbrances in the governmental funds were as follows:

Funds	Year-End Encumbrances
General	\$1,334,814
Motor Vehicle Gas Tax	111,991
Board of Developmental Disabilities	318,302
<i>Other Nonmajor Governmental Funds:</i>	
401 Care and Custody Grant	83,022
Juvenile Court IV-E	58,990
Sheriff Concealed Weapon	70,681
Airport Construction	74,368

NOTE 25 – ACCOUNTABILITY

The County's fund deficits at December 31, 2015 were as follows:

Funds	Deficit Fund Balance
Permanent Improvement	\$2,630,414
<i>Other Nonmajor Governmental Funds:</i>	
Economic Development	15,484
Lucy Hayes House Grant	101,633
Heroin Partnership Grant	14,186
Airport Construction	70,371
Road & Bridge Improvements	476,073

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 26 – SUBSEQUENT EVENTS

On April 15, 2016, the County repaid \$30,000 against the loan balance of \$925,000 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.

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Required Supplementary Information

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

	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.113395%	0.113395%
County's Proportionate Share of the Net Pension Liability	\$13,676,724	\$13,367,812
County Covered-Employee Payroll	\$13,757,547	\$14,201,562
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	99.41%	94.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

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

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

	2015	2014	2013
County's Proportion of the Net Pension Liability	0.011816%	0.011816%	0.011816%
County's Proportionate Share of the Net Pension Liability	\$3,265,461	\$2,589,332	\$3,084,395
County Covered-Employee Payroll	\$1,349,714	\$1,226,314	\$1,041,521
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	241.94%	211.15%	296.14%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.09%	74.71%	69.30%

(1) Information prior to 2013 is not available.

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

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$1,525,667	\$1,436,156	\$1,627,240	\$1,561,788
Contributions in Relation to the Contractually Required Contribution	<u>(1,525,667)</u>	<u>(1,436,156)</u>	<u>(1,627,240)</u>	<u>(1,561,788)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$12,713,892	\$11,967,967	\$12,517,231	\$15,617,879
Contributions as a Percentage of Covered-Employee Payroll	12.00%	12.00%	13.00%	10.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$272,206	\$288,122	\$288,021	\$248,719
Contributions in Relation to the Contractually Required Contribution	<u>(272,206)</u>	<u>(288,122)</u>	<u>(288,021)</u>	<u>(248,719)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,690,718	\$1,789,580	\$1,684,331	\$1,763,961
Contributions as a Percentage of Covered-Employee Payroll	16.10%	16.10%	17.10%	14.10%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$1,542,912	\$1,397,895	\$1,320,877	\$1,147,308	\$1,334,436	\$1,275,199
<u>(1,542,912)</u>	<u>(1,397,895)</u>	<u>(1,320,877)</u>	<u>(1,147,308)</u>	<u>(1,334,436)</u>	<u>(1,275,199)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$15,429,121	\$15,532,171	\$15,539,729	\$16,390,114	\$15,981,264	\$13,860,861
10.00%	9.00%	8.50%	7.00%	8.35%	9.20%
\$261,779	\$238,511	\$227,737	\$231,900	\$278,192	\$278,685
<u>(261,779)</u>	<u>(238,511)</u>	<u>(227,737)</u>	<u>(231,900)</u>	<u>(278,192)</u>	<u>(278,685)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,856,591	\$1,853,234	\$1,877,465	\$2,229,805	\$2,383,826	\$2,242,032
14.10%	12.87%	12.13%	10.40%	11.67%	12.43%

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

	2015	2014	2013	2012
Contractually Required Contribution	\$188,960	\$159,421	\$135,398	\$118,665
Contributions in Relation to the Contractually Required Contribution	(188,960)	(159,421)	(135,398)	(118,665)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
County Covered-Employee Payroll	\$1,349,714	\$1,226,314	\$1,041,521	\$912,807
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.00%	13.00%	13.00%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$95,868	\$95,803	\$94,150	\$92,657	\$92,274	\$81,895
<u>(95,868)</u>	<u>(95,803)</u>	<u>(94,150)</u>	<u>(92,657)</u>	<u>(92,274)</u>	<u>(81,895)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$737,443	\$736,943	\$724,229	\$712,743	\$709,800	\$629,964
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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Combining Statements and Individual Fund Schedules

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

Nonmajor Special Revenue Funds

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

Dog and Kennel

To account for the dog warden's operations, financed by sales of dog tags, kennel permits and fine collections.

Drug Law Enforcement

To account for revenues received from drug fines in the County to be used for drug prevention and drug law enforcement.

Law Enforcement

To account for revenues received from fines and proceeds from the sale of contraband that, by state law, can only be used for law enforcement activities.

Litter Control

To account for state grant receipts and donations, from both individuals and corporations, and transfers from the General Fund used to enforce litter laws, educate citizens and promote litter control and recycling in the County.

Real Estate Assessment

To account for state mandated County wide real estate tax reappraisals and other annual real estate tax assessment related functions that are funded by charges to the County's political subdivisions.

Treasurer's Prepayment

To account for the investment earnings on prepayments of real property taxes that can be used by the Treasurer only for the payment of the expenses incurred in administering the prepayment system.

Emergency Management

To account for revenues received from various subdivisions and grants for planning and coordinating efforts to prevent and manage disasters. The Agency was established under Section 5915.07 of the Ohio Revised Code and is controlled by an executive committee made up of elected officials who participate in the Agency. The executive committee and County Commissioners employ a director and approve the budget. The County is responsible for any fund deficits.

Marriage License

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

Drug Enforcement and Education

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

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

Common Pleas Court – General Projects

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

911 Equipment

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

Probate Conduct of Business

To account for certain filing fees charged by the Probate Court to be used for operating expenses of the Probate Court.

Law Library

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

Computerized Research

To account for fees assessed by the Common Pleas, Probate, and Juvenile Courts, under Chapter 2303 of the Ohio Revised Code, to be used for computerized legal research or other automatic data processing expenses by the judges.

Delinquent Tax and Assessment Collection

To account for the 5% fee collected on all delinquent taxes and used equally by the County Prosecutor and the County Treasurer to collect delinquencies.

Indigent Guardianship

To account for fees received from Probate Court to provide an attorney for indigent guardianship persons.

Children Services

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

Indigent Driver Alcohol

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

Senior Citizens Levy

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

Economic Development

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

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

Computer System Service

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

Local Law Enforcement Grant

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

U.S. Rt. 23 Task Force Grants

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

Lucy Hayes House Grant

To account for a grant received through the Ohio Facilities Construction Commission for the purpose of restoring the exterior of the Lucy Hayes Heritage Center.

Small Cities Block Grant

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

Prosecutor's Diversion Program

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

Prison Diversion Subsidy

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

Child Abuse Prevention

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

Sheriff's OCJS Grants

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

Jail Commissary

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

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

401 Care and Custody Grant

To account for grant monies received from the State Department of Youth Services and used for placement of children in foster care homes or facilities, diversion and work programs involving restitution for juvenile delinquents, juvenile delinquency prevention and other related activities.

Juvenile Court IV-E

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

Drug Court Grants

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

Small Cities Revolving Loan

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

VOCA/SVAA Grant

To account for a grant from the Ohio Attorney General's Office to provide assistance to crime victims.

County Ditch

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

Marine Patrol

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

Sheriff Jail Diversion

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

Mediator Fees

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

Rehabilitation Center

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

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.

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

Drug Task Force

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

Court Technology Grants

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

Heroin Partnership Grant

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

Nonmajor Debt Service Fund

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

Bond Retirement Debt Service

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

Nonmajor Capital Projects Funds

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

Airport Construction

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

Board of Developmental Disabilities Improvements

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

Camp Cattail Construction

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

Road and Bridge Improvements

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

Ross County Service Center

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

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

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.

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.

Ross County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$3,935,680	\$295,005	\$248,813	\$0	\$4,479,498
Cash and Cash Equivalents in Segregated Accounts	277,853	0	0	1,058,837	1,336,690
Intergovernmental Receivable	1,629,415	0	0	0	1,629,415
Property Taxes Receivable	1,817,416	0	0	0	1,817,416
Loans Receivable	941,164	0	0	0	941,164
Materials and Supplies Inventory	5,009	0	0	0	5,009
<i>Total Assets</i>	<u>\$8,606,537</u>	<u>\$295,005</u>	<u>\$248,813</u>	<u>\$1,058,837</u>	<u>\$10,209,192</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	88,080	0	0	0	88,080
Accrued Wages Payable	14,351	0	0	0	14,351
Contracts Payable	45,972	0	1,495	0	47,467
Intergovernmental Payable	40,857	0	0	0	40,857
Matured Compensated Absences	1,857	0	0	0	1,857
Accrued Interest Payable	15,484	0	4,073	0	19,557
Interfund Payable	237,204	0	263,000	0	500,204
Advances from Other Funds	895,000	0	409,000	0	1,304,000
<i>Total Liabilities</i>	<u>1,338,805</u>	<u>0</u>	<u>677,568</u>	<u>0</u>	<u>2,016,373</u>
Deferred Inflows of Resources	<u>2,939,254</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,939,254</u>
Fund Balances					
Nonspendable	5,009	0	0	1,025,130	1,030,139
Restricted	4,405,416	0	16,528	33,707	4,455,651
Committed	49,356	295,005	101,161	0	445,522
Unassigned	(131,303)	0	(546,444)	0	(677,747)
<i>Total Fund Balances (Deficits)</i>	<u>4,328,478</u>	<u>295,005</u>	<u>(428,755)</u>	<u>1,058,837</u>	<u>5,253,565</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$8,606,537</u>	<u>\$295,005</u>	<u>\$248,813</u>	<u>\$1,058,837</u>	<u>\$10,209,192</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$1,375,727	\$0	\$0	\$0	\$1,375,727
Intergovernmental	3,139,949	0	1,713,339	0	4,853,288
Interest	1,786	0	0	0	1,786
Fines and Forfeitures	161,255	0	0	0	161,255
Charges for Services	1,512,262	0	0	0	1,512,262
Special Assessments	15,171	0	0	0	15,171
Contributions and Donations	0	0	0	1,025,130	1,025,130
Income for Fair Market Value	0	0	0	33,707	33,707
Other	126,671	3,662	0	0	130,333
<i>Total Revenues</i>	<u>6,332,821</u>	<u>3,662</u>	<u>1,713,339</u>	<u>1,058,837</u>	<u>9,108,659</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	678,772	500	0	0	679,272
Judicial	1,124,865	0	0	0	1,124,865
Public Safety	1,543,351	0	0	0	1,543,351
Public Works	155,002	0	0	0	155,002
Human Services	1,663,590	0	0	0	1,663,590
Economic Development and Assistance	845,530	0	0	0	845,530
Capital Outlay	0	0	2,056,489	0	2,056,489
<i>Debt Service:</i>					
Principal Retirement	0	730,000	0	0	730,000
Interest and Fiscal Charges	25,450	266,114	12,782	0	304,346
<i>Total Expenditures</i>	<u>6,036,560</u>	<u>996,614</u>	<u>2,069,271</u>	<u>0</u>	<u>9,102,445</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>296,261</u>	<u>(992,952)</u>	<u>(355,932)</u>	<u>1,058,837</u>	<u>6,214</u>
Other Financing Sources (Uses)					
Transfers In	326,077	996,113	173,300	0	1,495,490
Transfers Out	(21,515)	0	0	0	(21,515)
<i>Total Other Financing Sources (Uses)</i>	<u>304,562</u>	<u>996,113</u>	<u>173,300</u>	<u>0</u>	<u>1,473,975</u>
<i>Net Change in Fund Balances</i>	600,823	3,161	(182,632)	1,058,837	1,480,189
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	<u>3,727,655</u>	<u>291,844</u>	<u>(246,123)</u>	<u>0</u>	<u>3,773,376</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$4,328,478</u></u>	<u><u>\$295,005</u></u>	<u><u>(\$428,755)</u></u>	<u><u>\$1,058,837</u></u>	<u><u>\$5,253,565</u></u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$31,044	\$24,232	\$4,467	\$49,570	\$697,002
Cash and Cash Equivalents In Segregated Accounts	0	36,200	132,034	0	0
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	2,761	0	0	0	407
<i>Total Assets</i>	<u>\$33,805</u>	<u>\$60,432</u>	<u>\$136,501</u>	<u>\$49,570</u>	<u>\$697,409</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$502	\$0	\$0	\$356	\$11,945
Accrued Wages Payable	1,181	0	0	699	2,432
Contracts Payable	0	0	0	0	472
Intergovernmental Payable	1,069	0	0	944	2,184
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	1,535	0	0	1,156	2,188
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>4,287</u>	<u>0</u>	<u>0</u>	<u>3,155</u>	<u>19,221</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	2,761	0	0	0	407
Restricted	26,757	60,432	136,501	46,415	677,781
Committed	0	0	0	0	0
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>29,518</u>	<u>60,432</u>	<u>136,501</u>	<u>46,415</u>	<u>678,188</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$33,805</u>	<u>\$60,432</u>	<u>\$136,501</u>	<u>\$49,570</u>	<u>\$697,409</u>

<u>Treasurer's Prepayment</u>	<u>Emergency Management</u>	<u>Marriage License</u>	<u>Drug Enforcement and Education</u>	<u>Common Pleas Court - General Projects</u>	<u>911 Equipment</u>	<u>Probate Conduct of Business</u>
\$3,579	\$29,727	\$9,615	\$8,975	\$82,245	\$93,499	\$10,940
0	0	0	0	0	0	0
0	12,968	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>\$3,579</u>	<u>\$42,695</u>	<u>\$9,615</u>	<u>\$8,975</u>	<u>\$82,245</u>	<u>\$93,499</u>	<u>\$10,940</u>
\$0	\$411	\$0	\$0	\$0	\$1,170	\$0
0	1,029	0	0	0	0	0
0	0	0	0	0	0	0
0	931	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1,019	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>3,390</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,170</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
3,579	39,305	9,615	8,975	82,245	92,329	10,940
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>3,579</u>	<u>39,305</u>	<u>9,615</u>	<u>8,975</u>	<u>82,245</u>	<u>92,329</u>	<u>10,940</u>
<u>\$3,579</u>	<u>\$42,695</u>	<u>\$9,615</u>	<u>\$8,975</u>	<u>\$82,245</u>	<u>\$93,499</u>	<u>\$10,940</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$49,118	\$94,990	\$184,449	\$13,358	\$1,035
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	61,611
Property Taxes Receivable	0	0	0	0	964,464
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	755	0	0
<i>Total Assets</i>	<u>\$49,118</u>	<u>\$94,990</u>	<u>\$185,204</u>	<u>\$13,358</u>	<u>\$1,027,110</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$7,367	\$750	\$4,237	\$1,200	\$0
Accrued Wages Payable	446	0	2,386	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	403	0	1,596	0	0
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	412	0	1,515	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>8,628</u>	<u>750</u>	<u>9,734</u>	<u>1,200</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>993,855</u>
Fund Balances					
Nonspendable	0	0	755	0	0
Restricted	40,490	94,240	174,715	12,158	33,255
Committed	0	0	0	0	0
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>40,490</u>	<u>94,240</u>	<u>175,470</u>	<u>12,158</u>	<u>33,255</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$49,118</u>	<u>\$94,990</u>	<u>\$185,204</u>	<u>\$13,358</u>	<u>\$1,027,110</u>

Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	Local Law Enforcement Grant	U.S. Rt. 23 Task Force Grants
\$3,599	\$0	\$0	\$45,153	\$18,503	\$142,284
0	0	0	0	0	0
0	33,048	0	0	0	0
0	852,952	0	0	0	0
0	0	925,000	0	0	0
0	0	0	0	0	0
<u>\$3,599</u>	<u>\$886,000</u>	<u>\$925,000</u>	<u>\$45,153</u>	<u>\$18,503</u>	<u>\$142,284</u>
\$0	\$0	\$0	\$0	\$0	\$767
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	15,484	0	0	0
0	0	30,000	2,000	0	0
0	0	895,000	0	0	0
0	0	940,484	2,000	0	767
0	857,445	0	0	0	0
0	0	0	0	0	0
3,599	28,555	0	43,153	18,503	141,517
0	0	0	0	0	0
0	0	(15,484)	0	0	0
<u>3,599</u>	<u>28,555</u>	<u>(15,484)</u>	<u>43,153</u>	<u>18,503</u>	<u>141,517</u>
<u>\$3,599</u>	<u>\$886,000</u>	<u>\$925,000</u>	<u>\$45,153</u>	<u>\$18,503</u>	<u>\$142,284</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Lucy Hayes House Grant	Small Cities Block Grant	Prosecutor's Diversion Program	Prison Diversion Subsidy	Child Abuse Prevention
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$63,867	\$141,657	\$57,765	\$13,123	\$1,795
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	0	1,218,101	36,426	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
<i>Total Assets</i>	<u>\$63,867</u>	<u>\$1,359,758</u>	<u>\$94,191</u>	<u>\$13,123</u>	<u>\$1,795</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$6,156	\$0	\$260	\$0
Accrued Wages Payable	0	0	709	1,451	0
Contracts Payable	0	45,500	0	0	0
Intergovernmental Payable	0	14,348	655	1,381	0
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	165,500	7,700	1,168	1,365	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>165,500</u>	<u>73,704</u>	<u>2,532</u>	<u>4,457</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>959,632</u>	<u>17,213</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	0	326,422	74,446	8,666	1,795
Committed	0	0	0	0	0
Unassigned	(101,633)	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>(101,633)</u>	<u>326,422</u>	<u>74,446</u>	<u>8,666</u>	<u>1,795</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$63,867</u>	<u>\$1,359,758</u>	<u>\$94,191</u>	<u>\$13,123</u>	<u>\$1,795</u>

<u>Sheriff's OCJS Grants</u>	<u>Jail Commissary</u>	<u>401 Care and Custody Grant</u>	<u>Juvenile Court IV-E</u>	<u>Drug Court Grant</u>	<u>Small Cities Revolving Loan</u>
\$161,336	\$0	\$190,239	\$873,882	\$203,998	\$25,441
0	106,694	0	0	0	2,925
0	0	110,420	73,248	0	0
0	0	0	0	0	0
0	0	0	0	0	16,164
0	0	0	0	0	0
<u>\$161,336</u>	<u>\$106,694</u>	<u>\$300,659</u>	<u>\$947,130</u>	<u>\$203,998</u>	<u>\$44,530</u>
\$3,918	\$0	\$24,955	\$8,563	\$2,230	\$0
729	0	0	0	770	0
0	0	0	0	0	0
789	0	0	0	531	0
1,857	0	0	0	0	0
0	0	0	0	0	0
634	0	0	0	462	0
0	0	0	0	0	0
<u>7,927</u>	<u>0</u>	<u>24,955</u>	<u>8,563</u>	<u>3,993</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>55,210</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
153,409	106,694	220,494	938,567	200,005	44,530
0	0	0	0	0	0
0	0	0	0	0	0
<u>153,409</u>	<u>106,694</u>	<u>220,494</u>	<u>938,567</u>	<u>200,005</u>	<u>44,530</u>
<u>\$161,336</u>	<u>\$106,694</u>	<u>\$300,659</u>	<u>\$947,130</u>	<u>\$203,998</u>	<u>\$44,530</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	VOCA/ SVAA Grant	County Ditch	Marine Patrol	Sheriff Jail Diversion	Mediator Fees
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$73,694	\$6,242	\$26,312	\$308,419
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	83,593	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	1,086	0	0	0	0
<i>Total Assets</i>	<u>\$84,679</u>	<u>\$73,694</u>	<u>\$6,242</u>	<u>\$26,312</u>	<u>\$308,419</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$219	\$0	\$724	\$6,050	\$0
Accrued Wages Payable	908	0	0	1,178	433
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	839	0	2,888	165	392
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	3,314	0	194	1,643	399
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>5,280</u>	<u>0</u>	<u>3,806</u>	<u>9,036</u>	<u>1,224</u>
Deferred Inflows of Resources	<u>55,899</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	1,086	0	0	0	0
Restricted	22,414	73,694	2,436	17,276	307,195
Committed	0	0	0	0	0
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>23,500</u>	<u>73,694</u>	<u>2,436</u>	<u>17,276</u>	<u>307,195</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$84,679</u>	<u>\$73,694</u>	<u>\$6,242</u>	<u>\$26,312</u>	<u>\$308,419</u>

Rehabilitation Center	Sheriff Concealed Weapon	Drug Task Force	Court Technology Grant	Heroin Partnership Grant	Total Nonmajor Special Revenue Funds
\$49,356	\$109,891	\$23,743	\$422	\$7,114	\$3,935,680
0	0	0	0	0	277,853
0	0	0	0	0	1,629,415
0	0	0	0	0	1,817,416
0	0	0	0	0	941,164
0	0	0	0	0	5,009
<u>\$49,356</u>	<u>\$109,891</u>	<u>\$23,743</u>	<u>\$422</u>	<u>\$7,114</u>	<u>\$8,606,537</u>
\$0	\$0	\$0	\$0	\$6,300	\$88,080
0	0	0	0	0	14,351
0	0	0	0	0	45,972
0	11,742	0	0	0	40,857
0	0	0	0	0	1,857
0	0	0	0	0	15,484
0	0	0	0	15,000	237,204
0	0	0	0	0	895,000
0	11,742	0	0	21,300	1,338,805
0	0	0	0	0	2,939,254
0	0	0	0	0	5,009
0	98,149	23,743	422	0	4,405,416
49,356	0	0	0	0	49,356
0	0	0	0	(14,186)	(131,303)
<u>49,356</u>	<u>98,149</u>	<u>23,743</u>	<u>422</u>	<u>(14,186)</u>	<u>4,328,478</u>
<u>\$49,356</u>	<u>\$109,891</u>	<u>\$23,743</u>	<u>\$422</u>	<u>\$7,114</u>	<u>\$8,606,537</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	1,000	0
Interest	0	0	0	0	0
Fines and Forfeitures	3,346	13,272	50,370	0	0
Charges for Services	103,576	0	0	0	779,256
Special Assessments	0	0	0	0	0
Other	8,510	3,134	0	15,000	1,888
<i>Total Revenues</i>	<u>115,432</u>	<u>16,406</u>	<u>50,370</u>	<u>16,000</u>	<u>781,144</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	514,167
Judicial	0	0	0	0	0
Public Safety	260,368	6,420	62,538	0	0
Public Works	0	0	0	148,952	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>260,368</u>	<u>6,420</u>	<u>62,538</u>	<u>148,952</u>	<u>514,167</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(144,936)</u>	<u>9,986</u>	<u>(12,168)</u>	<u>(132,952)</u>	<u>266,977</u>
Other Financing Sources (Uses)					
Transfers In	160,000	0	0	110,000	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>160,000</u>	<u>0</u>	<u>0</u>	<u>110,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	15,064	9,986	(12,168)	(22,952)	266,977
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	14,454	50,446	148,669	69,367	411,211
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$29,518</u>	<u>\$60,432</u>	<u>\$136,501</u>	<u>\$46,415</u>	<u>\$678,188</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Common Pleas Court - General Projects	911 Equipment	Probate Conduct of Business
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	132,569	0	0	0	0	0
1,786	0	0	0	0	0	0
0	0	0	388	0	0	0
0	0	17,994	0	43,798	137,436	524
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,786</u>	<u>132,569</u>	<u>17,994</u>	<u>388</u>	<u>43,798</u>	<u>137,436</u>	<u>524</u>
369	0	0	0	0	0	0
0	0	0	0	30,674	0	0
0	119,648	0	0	0	204,515	0
0	0	0	0	0	0	0
0	0	18,000	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>369</u>	<u>119,648</u>	<u>18,000</u>	<u>0</u>	<u>30,674</u>	<u>204,515</u>	<u>0</u>
<u>1,417</u>	<u>12,921</u>	<u>(6)</u>	<u>388</u>	<u>13,124</u>	<u>(67,079)</u>	<u>524</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,417	12,921	(6)	388	13,124	(67,079)	524
2,162	26,384	9,621	8,587	69,121	159,408	10,416
<u>\$3,579</u>	<u>\$39,305</u>	<u>\$9,615</u>	<u>\$8,975</u>	<u>\$82,245</u>	<u>\$92,329</u>	<u>\$10,940</u>

Continued

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$893,708
Intergovernmental	0	0	0	0	192,570
Interest	0	0	0	0	0
Fines and Forfeitures	93,879	0	0	0	0
Charges for Services	0	7,175	123,774	6,022	0
Special Assessments	0	0	0	0	0
Other	4,875	0	0	0	0
<i>Total Revenues</i>	<u>98,754</u>	<u>7,175</u>	<u>123,774</u>	<u>6,022</u>	<u>1,086,278</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	164,236	0	0
Judicial	88,468	5,007	0	22,885	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	1,103,956
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>88,468</u>	<u>5,007</u>	<u>164,236</u>	<u>22,885</u>	<u>1,103,956</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>10,286</u>	<u>2,168</u>	<u>(40,462)</u>	<u>(16,863)</u>	<u>(17,678)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	21,515
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,515</u>
<i>Net Change in Fund Balances</i>	10,286	2,168	(40,462)	(16,863)	3,837
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	30,204	92,072	215,932	29,021	29,418
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$40,490</u>	<u>\$94,240</u>	<u>\$175,470</u>	<u>\$12,158</u>	<u>\$33,255</u>

Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	Local Law Enforcement Grant	U.S. Rt. 23 Task Force Grants
\$0	\$482,019	\$0	\$0	\$0	\$0
0	72,556	0	0	0	87,847
0	0	0	0	0	0
0	0	0	0	0	0
189	0	0	63,323	0	0
0	0	0	0	0	0
0	0	34,643	0	0	185
189	554,575	34,643	63,323	0	88,032
0	0	0	0	0	0
0	0	0	46,371	0	0
0	0	0	0	0	35,257
0	0	0	0	0	0
0	541,634	0	0	0	0
0	0	0	0	0	0
0	0	25,450	0	0	0
0	541,634	25,450	46,371	0	35,257
189	12,941	9,193	16,952	0	52,775
0	0	0	0	0	9,336
0	0	0	0	0	0
0	0	0	0	0	9,336
189	12,941	9,193	16,952	0	62,111
3,410	15,614	(24,677)	26,201	18,503	79,406
\$3,599	\$28,555	(\$15,484)	\$43,153	\$18,503	\$141,517

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Lucy Hayes House Grant	Small Cities Block Grant	Prosecutor's Diversion Program	Prison Diversion Subsidy	Child Abuse Prevention
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	918,803	70,851	180,000	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	5,380	0	0
Special Assessments	0	0	0	0	0
Other	0	0	208	0	0
<i>Total Revenues</i>	<u>0</u>	<u>918,803</u>	<u>76,439</u>	<u>180,000</u>	<u>0</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	0	72,688	179,309	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	101,133	639,181	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>101,133</u>	<u>639,181</u>	<u>72,688</u>	<u>179,309</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(101,133)</u>	<u>279,622</u>	<u>3,751</u>	<u>691</u>	<u>0</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(101,133)</u>	<u>279,622</u>	<u>3,751</u>	<u>691</u>	<u>0</u>
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	<u>(500)</u>	<u>46,800</u>	<u>70,695</u>	<u>7,975</u>	<u>1,795</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$101,633)</u></u>	<u><u>\$326,422</u></u>	<u><u>\$74,446</u></u>	<u><u>\$8,666</u></u>	<u><u>\$1,795</u></u>

Sheriff's OCJS Grants	Jail Commissary	401 Care and Custody Grant	Juvenile Court IV-E	Drug Court Grant	Small Cities Revolving Loan
\$0	\$0	\$0	\$0	\$0	\$0
302,529	0	363,621	268,656	208,767	0
0	0	0	0	0	0
0	0	0	0	0	0
0	73,619	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	983
<u>302,529</u>	<u>73,619</u>	<u>363,621</u>	<u>268,656</u>	<u>208,767</u>	<u>983</u>
0	0	0	0	0	0
0	0	344,605	265,238	124,299	0
182,622	51,177	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	105,216
0	0	0	0	0	0
<u>182,622</u>	<u>51,177</u>	<u>344,605</u>	<u>265,238</u>	<u>124,299</u>	<u>105,216</u>
<u>119,907</u>	<u>22,442</u>	<u>19,016</u>	<u>3,418</u>	<u>84,468</u>	<u>(104,233)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
119,907	22,442	19,016	3,418	84,468	(104,233)
33,502	84,252	201,478	935,149	115,537	148,763
<u>\$153,409</u>	<u>\$106,694</u>	<u>\$220,494</u>	<u>\$938,567</u>	<u>\$200,005</u>	<u>\$44,530</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	VOCA/ SVAA Grant	County Ditch	Marine Patrol	Sheriff's Jail Diversion	Mediator Fees
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	79,055	0	17,619	180,895	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	0	49,229
Special Assessments	0	15,171	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>79,055</u>	<u>15,171</u>	<u>17,619</u>	<u>180,895</u>	<u>49,229</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	95,201	0	0	0	39,928
Public Safety	0	0	22,409	192,234	0
Public Works	0	6,050	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>95,201</u>	<u>6,050</u>	<u>22,409</u>	<u>192,234</u>	<u>39,928</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(16,146)</u>	<u>9,121</u>	<u>(4,790)</u>	<u>(11,339)</u>	<u>9,301</u>
Other Financing Sources (Uses)					
Transfers In	19,353	0	5,873	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>19,353</u>	<u>0</u>	<u>5,873</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	3,207	9,121	1,083	(11,339)	9,301
<i>Fund Balances (Deficits) at Beginning of Year, As Restated</i>	<u>20,293</u>	<u>64,573</u>	<u>1,353</u>	<u>28,615</u>	<u>297,894</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$23,500</u></u>	<u><u>\$73,694</u></u>	<u><u>\$2,436</u></u>	<u><u>\$17,276</u></u>	<u><u>\$307,195</u></u>

Rehabilitation Center	Sheriff Concealed Weapon	Drug Task Force	Court Technology Grant	Heroin Partnership Grant	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$1,375,727
0	0	0	62,611	0	3,139,949
0	0	0	0	0	1,786
0	0	0	0	0	161,255
0	100,967	0	0	0	1,512,262
0	0	0	0	0	15,171
57,245	0	0	0	0	126,671
57,245	100,967	0	62,611	0	6,332,821
0	0	0	0	0	678,772
0	0	0	62,189	0	1,124,865
0	132,918	7,062	0	14,186	1,543,351
0	0	0	0	0	155,002
0	0	0	0	0	1,663,590
0	0	0	0	0	845,530
0	0	0	0	0	25,450
0	132,918	7,062	62,189	14,186	6,036,560
57,245	(31,951)	(7,062)	422	(14,186)	296,261
0	0	0	0	0	326,077
(21,515)	0	0	0	0	(21,515)
(21,515)	0	0	0	0	304,562
35,730	(31,951)	(7,062)	422	(14,186)	600,823
13,626	130,100	30,805	0	0	3,727,655
\$49,356	\$98,149	\$23,743	\$422	(\$14,186)	\$4,328,478

Ross County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	Airport Construction	Board of Developmental Disabilities Improvements	Camp Cattail Construction	Road & Bridge Improvements
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$131,124	\$77,143	\$16,528	\$0
<i>Total Assets</i>	<u>\$131,124</u>	<u>\$77,143</u>	<u>\$16,528</u>	<u>\$0</u>
Liabilities and Fund Balances				
Liabilities				
Contracts Payable	\$1,495	\$0	\$0	\$0
Accrued Interest Payable	0	0	0	4,073
Interfund Payable	200,000	0	0	63,000
Advances from Other Funds	0	0	0	409,000
<i>Total Liabilities</i>	<u>201,495</u>	<u>0</u>	<u>0</u>	<u>476,073</u>
Fund Balances				
Restricted	0	0	16,528	0
Committed	0	77,143	0	0
Unassigned	(70,371)	0	0	(476,073)
<i>Total Fund Balances (Deficits)</i>	<u>(70,371)</u>	<u>77,143</u>	<u>16,528</u>	<u>(476,073)</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$131,124</u>	<u>\$77,143</u>	<u>\$16,528</u>	<u>\$0</u>

Ross County Service Center	Total Nonmajor Capital Projects Funds
\$24,018	\$248,813
<u>\$24,018</u>	<u>\$248,813</u>
\$0	\$1,495
0	4,073
0	263,000
<u>0</u>	<u>409,000</u>
<u>0</u>	<u>677,568</u>
0	16,528
24,018	101,161
<u>0</u>	<u>(546,444)</u>
<u>24,018</u>	<u>(428,755)</u>
<u>\$24,018</u>	<u>\$248,813</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

	Airport Construction	Board of Developmental Disabilities Improvements	Camp Cattail Construction	Road & Bridge Improvements
Revenues				
Intergovernmental	\$301,739	\$0	\$0	\$1,411,600
<i>Total Revenues</i>	<u>301,739</u>	<u>0</u>	<u>0</u>	<u>1,411,600</u>
Expenditures				
Capital Outlay	424,318	220,571	0	1,411,600
<i>Debt Service:</i>				
Interest and Fiscal Charges	0	0	0	12,782
<i>Total Expenditures</i>	<u>424,318</u>	<u>220,571</u>	<u>0</u>	<u>1,424,382</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(122,579)</u>	<u>(220,571)</u>	<u>0</u>	<u>(12,782)</u>
Other Financing Sources				
Transfers In	0	100,000	0	73,300
<i>Total Other Financing Sources</i>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>73,300</u>
<i>Net Change in Fund Balances</i>	<u>(122,579)</u>	<u>(120,571)</u>	<u>0</u>	<u>60,518</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>52,208</u>	<u>197,714</u>	<u>16,528</u>	<u>(536,591)</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$70,371)</u></u>	<u><u>\$77,143</u></u>	<u><u>\$16,528</u></u>	<u><u>(\$476,073)</u></u>

Ross County Service Center	Total Nonmajor Capital Projects Funds
\$0	\$1,713,339
0	1,713,339
0	2,056,489
0	12,782
0	2,069,271
0	(355,932)
0	173,300
0	173,300
0	(182,632)
24,018	(246,123)
<u>\$24,018</u>	<u>(\$428,755)</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Service:</i>				
Interest and Fiscal Charges	134,868	136,327	130,627	5,700
Total Debt Service	134,868	136,327	130,627	5,700
<i>Total Expenditures</i>	134,868	136,327	130,627	5,700
<i>Excess of Revenues Under Expenditures</i>	(134,868)	(136,327)	(130,627)	5,700
Other Financing Sources (Uses)				
Advances Out	(140,000)	(640,000)	(640,000)	0
Transfers In	274,868	776,327	770,627	(5,700)
<i>Total Other Financing Sources (Uses)</i>	134,868	136,327	130,627	(5,700)
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	0	0	0	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$0	\$0	\$0

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$4,500	\$4,500	\$3,346	(\$1,154)
Charges for Services	120,000	120,000	103,576	(16,424)
Other	7,500	7,500	8,510	1,010
<i>Total Revenues</i>	132,000	132,000	115,432	(16,568)
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	159,707	174,707	157,370	17,337
Contractual Services	2,000	2,000	1,907	93
Materials and Supplies	25,281	19,681	11,967	7,714
Capital Outlay	5,000	0	0	0
Other	81,822	95,422	93,794	1,628
<i>Total Public Safety</i>	273,810	291,810	265,038	26,772
<i>Total Expenditures</i>	273,810	291,810	265,038	26,772
<i>Excess of Revenues Under Expenditures</i>	(141,810)	(159,810)	(149,606)	10,204
Other Financing Sources				
Transfers In	130,000	170,000	160,000	(10,000)
<i>Total Other Financing Sources</i>	130,000	170,000	160,000	(10,000)
<i>Excess of Revenues and Other Financing Sources</i> <i>Over (Under) Expenditures</i>	(11,810)	10,190	10,394	204
Fund Balances at Beginning of Year	18,247	18,247	18,247	0
Prior Year Encumbrances Appropriated	2,403	2,403	2,403	0
Fund Balances at End of Year	\$8,840	\$30,840	\$31,044	\$204

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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$0	\$13,272	\$13,272
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>13,272</u>	<u>13,272</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	13,272	13,272
Fund Balances at Beginning of Year	<u>10,960</u>	<u>10,960</u>	<u>10,960</u>	<u>0</u>
Fund Balances at End of Year	<u>\$10,960</u>	<u>\$10,960</u>	<u>\$24,232</u>	<u>\$13,272</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$14,098	\$18,565	\$4,467
<i>Total Revenues</i>	<u>0</u>	<u>14,098</u>	<u>18,565</u>	<u>4,467</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Other	26,635	40,733	40,733	0
Total Public Safety	<u>26,635</u>	<u>40,733</u>	<u>40,733</u>	<u>0</u>
<i>Total Expenditures</i>	<u>26,635</u>	<u>40,733</u>	<u>40,733</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(26,635)	(26,635)	(22,168)	4,467
Fund Balances at Beginning of Year	<u>26,635</u>	<u>26,635</u>	<u>26,635</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$4,467</u></u>	<u><u>\$4,467</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$1,000	\$1,000
Other	20,000	20,000	15,000	(5,000)
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>16,000</u>	<u>(4,000)</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	121,500	143,574	143,269	305
Materials and Supplies	1,815	815	725	90
Other	18,432	7,932	5,953	1,979
Total Public Works	<u>141,747</u>	<u>152,321</u>	<u>149,947</u>	<u>2,374</u>
<i>Total Expenditures</i>	<u>141,747</u>	<u>152,321</u>	<u>149,947</u>	<u>2,374</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(121,747)</u>	<u>(132,321)</u>	<u>(133,947)</u>	<u>(1,626)</u>
Other Financing Sources				
Transfers In	125,000	125,000	110,000	(15,000)
<i>Total Other Financing Sources</i>	<u>125,000</u>	<u>125,000</u>	<u>110,000</u>	<u>(15,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	3,253	(7,321)	(23,947)	(16,626)
Fund Balances at Beginning of Year	71,748	71,748	71,748	0
Prior Year Encumbrances Appropriated	547	547	547	0
Fund Balances at End of Year	<u>\$75,548</u>	<u>\$64,974</u>	<u>\$48,348</u>	<u>(\$16,626)</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$770,250	\$770,250	\$779,256	\$9,006
Other	0	0	1,888	1,888
<i>Total Revenues</i>	770,250	770,250	781,144	10,894
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	284,473	287,004	254,136	32,868
Contractual Services	240,195	255,195	241,011	14,184
Materials and Supplies	13,874	13,874	2,806	11,068
Capital Outlay	21,867	21,867	13,437	8,430
Other	13,224	13,224	4,106	9,118
Total Legislative and Executive	573,633	591,164	515,496	75,668
<i>Total Expenditures</i>	573,633	591,164	515,496	75,668
<i>Excess of Revenues Over Expenditures</i>	196,617	179,086	265,648	86,562
Fund Balances at Beginning of Year	406,097	406,097	406,097	0
Prior Year Encumbrances Appropriated	11,221	11,221	11,221	0
Fund Balances at End of Year	\$613,935	\$596,404	\$682,966	\$86,562

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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$1,700	\$1,700	\$1,786	\$86
<i>Total Revenues</i>	<u>1,700</u>	<u>1,700</u>	<u>1,786</u>	<u>86</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Other	650	650	369	281
Total Legislative and Executive	<u>650</u>	<u>650</u>	<u>369</u>	<u>281</u>
<i>Total Expenditures</i>	<u>650</u>	<u>650</u>	<u>369</u>	<u>281</u>
<i>Excess of Revenues Over Expenditures</i>	1,050	1,050	1,417	367
Fund Balances at Beginning of Year	<u>2,162</u>	<u>2,162</u>	<u>2,162</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$3,212</u></u>	<u><u>\$3,212</u></u>	<u><u>\$3,579</u></u>	<u><u>\$367</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$129,150	\$144,250	\$119,601	(\$24,649)
<i>Total Revenues</i>	<u>129,150</u>	<u>144,250</u>	<u>119,601</u>	<u>(24,649)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	109,450	104,450	103,959	491
Materials and Supplies	8,512	5,012	4,995	17
Capital Outlay	5,000	6,100	6,064	36
Other	9,177	9,177	9,162	15
Total Public Safety	<u>132,139</u>	<u>124,739</u>	<u>124,180</u>	<u>559</u>
<i>Total Expenditures</i>	<u>132,139</u>	<u>124,739</u>	<u>124,180</u>	<u>559</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,989)	19,511	(4,579)	(24,090)
Fund Balances at Beginning of Year	28,392	28,392	28,392	0
Prior Year Encumbrances Appropriated	<u>2,989</u>	<u>2,989</u>	<u>2,989</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$28,392</u></u>	<u><u>\$50,892</u></u>	<u><u>\$26,802</u></u>	<u><u>(\$24,090)</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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$19,000	\$19,000	\$17,994	(\$1,006)
<i>Total Revenues</i>	<u>19,000</u>	<u>19,000</u>	<u>17,994</u>	<u>(1,006)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	19,000	19,000	18,000	1,000
Total Human Services	<u>19,000</u>	<u>19,000</u>	<u>18,000</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>19,000</u>	<u>19,000</u>	<u>18,000</u>	<u>1,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(6)	(6)
Fund Balances at Beginning of Year	<u>9,621</u>	<u>9,621</u>	<u>9,621</u>	<u>0</u>
Fund Balances at End of Year	<u>\$9,621</u>	<u>\$9,621</u>	<u>\$9,615</u>	<u>(\$6)</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$0	\$388	\$388
<i>Total Revenues</i>	0	0	388	388
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	388	388
Fund Balances at Beginning of Year	8,587	8,587	8,587	0
Fund Balances at End of Year	<u>\$8,587</u>	<u>\$8,587</u>	<u>\$8,975</u>	<u>\$388</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Common Pleas Court - General Projects Fund
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$43,798</u>	<u>(\$6,202)</u>
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>43,798</u>	<u>(6,202)</u>
Expenditures				
<i>Current:</i>				
General Government - Judicial Capital Outlay	<u>30,743</u>	<u>71,033</u>	<u>45,477</u>	<u>25,556</u>
Total Judicial	<u>30,743</u>	<u>71,033</u>	<u>45,477</u>	<u>25,556</u>
<i>Total Expenditures</i>	<u>30,743</u>	<u>71,033</u>	<u>45,477</u>	<u>25,556</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	19,257	(21,033)	(1,679)	19,354
Fund Balances at Beginning of Year	53,181	53,181	53,181	0
Prior Year Encumbrances Appropriated	<u>30,743</u>	<u>30,743</u>	<u>30,743</u>	<u>0</u>
Fund Balances at End of Year	<u>\$103,181</u>	<u>\$62,891</u>	<u>\$82,245</u>	<u>\$19,354</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$165,000	\$165,000	\$137,436	(\$27,564)
<i>Total Revenues</i>	<u>165,000</u>	<u>165,000</u>	<u>137,436</u>	<u>(27,564)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	0	5,849	5,849	0
Other	308,069	308,069	264,200	43,869
Total Public Safety	<u>308,069</u>	<u>313,918</u>	<u>270,049</u>	<u>43,869</u>
<i>Total Expenditures</i>	<u>308,069</u>	<u>313,918</u>	<u>270,049</u>	<u>43,869</u>
<i>Excess of Revenues Under Expenditures</i>	(143,069)	(148,918)	(132,613)	16,305
Fund Balances at Beginning of Year	93,873	93,873	93,873	0
Prior Year Encumbrances Appropriated	<u>131,069</u>	<u>131,069</u>	<u>131,069</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$81,873</u></u>	<u><u>\$76,024</u></u>	<u><u>\$92,329</u></u>	<u><u>\$16,305</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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$520	\$520	\$524	\$4
<i>Total Revenues</i>	<u>520</u>	<u>520</u>	<u>524</u>	<u>4</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	520	520	524	4
Fund Balances at Beginning of Year	<u>10,416</u>	<u>10,416</u>	<u>10,416</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$10,936</u></u>	<u><u>\$10,936</u></u>	<u><u>\$10,940</u></u>	<u><u>\$4</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Law Library Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$82,000	\$88,000	\$96,381	\$8,381
Other	0	4,500	4,875	375
<i>Total Revenues</i>	82,000	92,500	101,256	8,756
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	39,000	39,000	38,300	700
Materials and Supplies	361	961	761	200
Capital Outlay	327	327	219	108
Other	44,605	54,505	54,053	452
<i>Total Judicial</i>	84,293	94,793	93,333	1,460
<i>Total Expenditures</i>	84,293	94,793	93,333	1,460
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,293)	(2,293)	7,923	10,216
Fund Balances at Beginning of Year	31,953	31,953	31,953	0
Prior Year Encumbrances Appropriated	2,293	2,293	2,293	0
Fund Balances at End of Year	\$31,953	\$31,953	\$42,169	\$10,216

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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,924	\$2,924	\$7,175	\$4,251
<i>Total Revenues</i>	<u>2,924</u>	<u>2,924</u>	<u>7,175</u>	<u>4,251</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Capital Outlay	0	3,000	2,769	231
Other	2,225	2,225	1,488	737
Total Judicial	<u>2,225</u>	<u>5,225</u>	<u>4,257</u>	<u>968</u>
<i>Total Expenditures</i>	<u>2,225</u>	<u>5,225</u>	<u>4,257</u>	<u>968</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	699	(2,301)	2,918	5,219
Fund Balances at Beginning of Year	91,447	91,447	91,447	0
Prior Year Encumbrances Appropriated	<u>625</u>	<u>625</u>	<u>625</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$92,771</u></u>	<u><u>\$89,771</u></u>	<u><u>\$94,990</u></u>	<u><u>\$5,219</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$120,000	\$120,000	\$123,774	\$3,774
<i>Total Revenues</i>	120,000	120,000	123,774	3,774
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	143,157	143,157	140,968	2,189
Contractual Services	10,206	10,206	1,072	9,134
Materials and Supplies	4,206	4,206	2,558	1,648
Capital Outlay	6,000	6,000	418	5,582
Other	40,956	40,957	25,000	15,957
Total Legislative and Executive	204,525	204,526	170,016	34,510
<i>Total Expenditures</i>	204,525	204,526	170,016	34,510
<i>Excess of Revenues Under Expenditures</i>	(84,525)	(84,526)	(46,242)	38,284
Fund Balances at Beginning of Year	207,437	207,437	207,437	0
Prior Year Encumbrances Appropriated	14,619	14,619	14,619	0
Fund Balances at End of Year	\$137,531	\$137,530	\$175,814	\$38,284

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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,422	\$8,422	\$6,022	(\$2,400)
<i>Total Revenues</i>	8,422	8,422	6,022	(2,400)
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Other	20,714	25,714	23,481	2,233
Total Judicial	20,714	25,714	23,481	2,233
<i>Total Expenditures</i>	20,714	25,714	23,481	2,233
<i>Excess of Revenues Under Expenditures</i>	(12,292)	(17,292)	(17,459)	(167)
Fund Balances at Beginning of Year	30,192	30,192	30,192	0
Prior Year Encumbrances Appropriated	210	210	210	0
Fund Balances at End of Year	\$18,110	\$13,110	\$12,943	(\$167)

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$896,420	\$896,420	\$890,906	(\$5,514)
Intergovernmental	204,353	204,353	192,570	(11,783)
<i>Total Revenues</i>	<u>1,100,773</u>	<u>1,100,773</u>	<u>1,083,476</u>	<u>(17,297)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	956,473	957,353	957,283	70
Other	144,300	146,900	146,673	227
<i>Total Human Services</i>	<u>1,100,773</u>	<u>1,104,253</u>	<u>1,103,956</u>	<u>297</u>
<i>Total Expenditures</i>	<u>1,100,773</u>	<u>1,104,253</u>	<u>1,103,956</u>	<u>297</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(3,480)	(20,480)	(17,000)
Other Financing Sources				
Transfers In	0	9,580	21,515	11,935
<i>Total Other Financing Sources</i>	<u>0</u>	<u>9,580</u>	<u>21,515</u>	<u>11,935</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	6,100	1,035	(5,065)
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	<u>\$0</u>	<u>\$6,100</u>	<u>\$1,035</u>	<u>(\$5,065)</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$175	\$175	\$189	\$14
<i>Total Revenues</i>	<u>175</u>	<u>175</u>	<u>189</u>	<u>14</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	175	175	189	14
Fund Balances at Beginning of Year	<u>3,410</u>	<u>3,410</u>	<u>3,410</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$3,585</u></u>	<u><u>\$3,585</u></u>	<u><u>\$3,599</u></u>	<u><u>\$14</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Senior Citizens Levy Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$473,146	\$473,146	\$469,078	(\$4,068)
Intergovernmental	145,619	145,619	72,556	(73,063)
<i>Total Revenues</i>	618,765	618,765	541,634	(77,131)
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	536,674	529,675	529,675	0
Other	14,200	11,959	11,959	0
Total Human Services	550,874	541,634	541,634	0
<i>Total Expenditures</i>	550,874	541,634	541,634	0
<i>Excess of Revenues Over Expenditures</i>	67,891	77,131	0	(77,131)
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$67,891	\$77,131	\$0	(\$77,131)

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$74,644	\$74,644	\$74,644	\$0
<i>Total Revenues</i>	<u>74,644</u>	<u>74,644</u>	<u>74,644</u>	<u>0</u>
Expenditures				
<i>Debt Service:</i>				
Interest and Fiscal Charges	34,644	34,644	34,644	0
Total Debt Service	<u>34,644</u>	<u>34,644</u>	<u>34,644</u>	<u>0</u>
<i>Total Expenditures</i>	<u>34,644</u>	<u>34,644</u>	<u>34,644</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Other Financing Sources (Uses)				
Advances In	0	0	74,643	74,643
Advances Out	(116,080)	(116,080)	(190,723)	(74,643)
<i>Total Other Financing Sources (Uses)</i>	<u>(116,080)</u>	<u>(116,080)</u>	<u>(116,080)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(76,080)</u>	<u>(76,080)</u>	<u>(76,080)</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>76,080</u>	<u>76,080</u>	<u>76,080</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computer System Service Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$54,000	\$54,000	\$63,323	\$9,323
<i>Total Revenues</i>	54,000	54,000	63,323	9,323
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	19,871	37,831	36,483	1,348
Capital Outlay	0	16,000	14,777	1,223
Total Judicial	19,871	53,831	51,260	2,571
<i>Total Expenditures</i>	19,871	53,831	51,260	2,571
<i>Excess of Revenues Over Expenditures</i>	34,129	169	12,063	11,894
Other Financing Sources (Uses)				
Advances In	0	0	2,000	2,000
Advances Out	(4,000)	(4,000)	(8,000)	(4,000)
<i>Total Other Financing Sources (Uses)</i>	(4,000)	(4,000)	(6,000)	(2,000)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	30,129	(3,831)	6,063	9,894
Fund Balances at Beginning of Year	34,201	34,201	34,201	0
Fund Balances at End of Year	\$64,330	\$30,370	\$40,264	\$9,894

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Local Law Enforcement Grant Fund
For the Year Ended December 31, 2015

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
U.S. Rt. 23 Task Force Grants Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$44,250	\$28,000	\$87,847	\$59,847
Other	0	0	185	185
<i>Total Revenues</i>	44,250	28,000	88,032	60,032
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	14,750	0	0	0
Materials and Supplies	1,610	1,560	1,560	0
Other	44,640	35,236	35,236	0
<i>Total Public Safety</i>	61,000	36,796	36,796	0
<i>Total Expenditures</i>	61,000	36,796	36,796	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,750)	(8,796)	51,236	60,032
Other Financing Sources				
Transfers In	14,750	9,336	9,336	0
<i>Total Other Financing Sources</i>	14,750	9,336	9,336	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(2,000)	540	60,572	60,032
Fund Balances at Beginning of Year	79,063	79,063	79,063	0
Prior Year Encumbrances Appropriated	2,000	2,000	2,000	0
Fund Balances at End of Year	\$79,063	\$81,603	\$141,635	\$60,032

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Lucy Hayes House Grant Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$150,500	\$165,500	\$0	(\$165,500)
<i>Total Revenues</i>	<u>150,500</u>	<u>165,500</u>	<u>0</u>	<u>(165,500)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	150,000	165,000	101,133	63,867
Total Public Safety	<u>150,000</u>	<u>165,000</u>	<u>101,133</u>	<u>63,867</u>
<i>Total Expenditures</i>	<u>150,000</u>	<u>165,000</u>	<u>101,133</u>	<u>63,867</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	500	500	(101,133)	(101,633)
Other Financing Sources (Uses)				
Advances In	0	0	165,000	165,000
Advances Out	<u>(500)</u>	<u>(500)</u>	<u>0</u>	<u>500</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(500)</u>	<u>(500)</u>	<u>165,000</u>	<u>165,500</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	0	0	63,867	63,867
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$63,867</u>	<u>\$63,867</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, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,552,893	\$1,269,000	\$660,334	(\$608,666)
<i>Total Revenues</i>	<u>1,552,893</u>	<u>1,269,000</u>	<u>660,334</u>	<u>(608,666)</u>
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Other	1,317,739	565,477	565,477	0
Total Economic Development and Assistance	<u>1,317,739</u>	<u>565,477</u>	<u>565,477</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,317,739</u>	<u>565,477</u>	<u>565,477</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	235,154	703,523	94,857	(608,666)
Fund Balances at Beginning of Year	45,800	45,800	45,800	0
Prior Year Encumbrances Appropriated	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Fund Balances at End of Year	<u>\$281,954</u>	<u>\$750,323</u>	<u>\$141,657</u>	<u>(\$608,666)</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Prosecutor's Diversion Program Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$50,626	\$119,476	\$68,851	(\$50,625)
Charges for Services	0	500	5,380	4,880
Other	0	0	208	208
<i>Total Revenues</i>	50,626	119,976	74,439	(45,537)
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	91,193	92,465	63,180	29,285
Contractual Services	8,055	8,751	4,724	4,027
Materials and Supplies	4,159	3,682	2,577	1,105
Capital Outlay	177	177	0	177
Other	2,729	2,757	2,252	505
Total Public Safety	106,313	107,832	72,733	35,099
<i>Total Expenditures</i>	106,313	107,832	72,733	35,099
<i>Excess of Revenues Over (Under) Expenditures</i>	(55,687)	12,144	1,706	(10,438)
Fund Balances at Beginning of Year	55,974	55,974	55,974	0
Fund Balances at End of Year	\$287	\$68,118	\$57,680	(\$10,438)

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Prison Diversion Subsidy Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$180,000	\$270,000	\$180,000	(\$90,000)
<i>Total Revenues</i>	<u>180,000</u>	<u>270,000</u>	<u>180,000</u>	<u>(90,000)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	131,247	136,349	136,349	0
Contractual Services	12,800	25,600	25,600	0
Materials and Supplies	0	867	867	0
Capital Outlay	909	13,288	13,288	0
Other	2,135	3,247	3,247	0
Total Public Safety	<u>147,091</u>	<u>179,351</u>	<u>179,351</u>	<u>0</u>
<i>Total Expenditures</i>	<u>147,091</u>	<u>179,351</u>	<u>179,351</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	32,909	90,649	649	(90,000)
Fund Balances at Beginning of Year	<u>12,474</u>	<u>12,474</u>	<u>12,474</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$45,383</u></u>	<u><u>\$103,123</u></u>	<u><u>\$13,123</u></u>	<u><u>(\$90,000)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Abuse Prevention Fund
For the Year Ended December 31, 2015

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff's OCJS Grants Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$178,986	\$302,529	\$302,529	\$0
<i>Total Revenues</i>	<u>178,986</u>	<u>302,529</u>	<u>302,529</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	151,235	96,604	59,252	37,352
Materials and Supplies	500	4,693	2,279	2,414
Capital Outlay	3,122	10,000	9,188	812
Other	91,074	237,180	144,927	92,253
Total Public Safety	<u>245,931</u>	<u>348,477</u>	<u>215,646</u>	<u>132,831</u>
<i>Total Expenditures</i>	<u>245,931</u>	<u>348,477</u>	<u>215,646</u>	<u>132,831</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(66,945)	(45,948)	86,883	132,831
Fund Balances at Beginning of Year	64,866	64,866	64,866	0
Prior Year Encumbrances Appropriated	<u>3,395</u>	<u>3,395</u>	<u>3,395</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,316</u></u>	<u><u>\$22,313</u></u>	<u><u>\$155,144</u></u>	<u><u>\$132,831</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
401 Care and Custody Grant Fund
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$170,711	\$593,446	\$351,238	(\$242,208)
<i>Total Revenues</i>	<u>170,711</u>	<u>593,446</u>	<u>351,238</u>	<u>(242,208)</u>
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Personal Services	6,024	12,047	12,047	0
Contractual Services	101,034	265,258	265,258	0
Materials and Supplies	69,620	115,953	115,953	0
Capital Outlay	16,078	8,398	8,398	0
Other	9,759	9,185	9,185	0
Total General Government - Judicial	<u>202,515</u>	<u>410,841</u>	<u>410,841</u>	<u>0</u>
<i>Total Expenditures</i>	<u>202,515</u>	<u>410,841</u>	<u>410,841</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(31,804)	182,605	(59,603)	(242,208)
Fund Balances at Beginning of Year	151,747	151,747	151,747	0
Prior Year Encumbrances Appropriated	<u>15,073</u>	<u>15,073</u>	<u>15,073</u>	<u>0</u>
Fund Balances at End of Year	<u>\$135,016</u>	<u>\$349,425</u>	<u>\$107,217</u>	<u>(\$242,208)</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Court IV-E Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$315,000	\$315,000	\$195,408	(\$119,592)
<i>Total Revenues</i>	<u>315,000</u>	<u>315,000</u>	<u>195,408</u>	<u>(119,592)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Capital Outlay	1,276	32,293	32,293	0
Other	148,132	292,010	292,009	1
Total Judicial	<u>149,408</u>	<u>324,303</u>	<u>324,302</u>	<u>1</u>
<i>Total Expenditures</i>	<u>149,408</u>	<u>324,303</u>	<u>324,302</u>	<u>1</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	165,592	(9,303)	(128,894)	(119,591)
Fund Balances at Beginning of Year	934,378	934,378	934,378	0
Prior Year Encumbrances Appropriated	<u>9,408</u>	<u>9,408</u>	<u>9,408</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,109,378</u></u>	<u><u>\$934,483</u></u>	<u><u>\$814,892</u></u>	<u><u>(\$119,591)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Court Grant Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$50,000	\$109,017	\$208,767	\$99,750
<i>Total Revenues</i>	<u>50,000</u>	<u>109,017</u>	<u>208,767</u>	<u>99,750</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	20,079	50,490	44,631	5,859
Contractual Services	46,132	83,925	52,880	31,045
Other	2,231	51,995	35,962	16,033
Total Public Safety	<u>68,442</u>	<u>186,410</u>	<u>133,473</u>	<u>52,937</u>
<i>Total Expenditures</i>	<u>68,442</u>	<u>186,410</u>	<u>133,473</u>	<u>52,937</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(18,442)	(77,393)	75,294	152,687
Fund Balances at Beginning of Year	108,159	108,159	108,159	0
Prior Year Encumbrances Appropriated	<u>15,350</u>	<u>15,350</u>	<u>15,350</u>	<u>0</u>
Fund Balances at End of Year	<u>\$105,067</u>	<u>\$46,116</u>	<u>\$198,803</u>	<u>\$152,687</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$0	\$983	\$983
<i>Total Revenues</i>	0	0	983	983
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Contractual Services	5,620	5,620	5,620	0
Total Economic Development and Assistance	5,620	5,620	5,620	0
<i>Total Expenditures</i>	5,620	5,620	5,620	0
<i>Excess of Revenues Under Expenditures</i>	(5,620)	(5,620)	(4,637)	983
Fund Balances at Beginning of Year	30,078	30,078	30,078	0
Fund Balances at End of Year	\$24,458	\$24,458	\$25,441	\$983

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
VOCA/SVAA Grant Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$126,737	\$151,158	\$64,225	(\$86,933)
<i>Total Revenues</i>	<u>126,737</u>	<u>151,158</u>	<u>64,225</u>	<u>(86,933)</u>
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Personal Services	142,719	85,021	85,021	0
Contractual Services	1,825	1,137	1,137	0
Materials and Supplies	2,408	1,213	1,213	0
Capital Outlay	0	3,491	3,491	0
Other	8,411	4,871	4,871	0
Total Judicial	<u>155,363</u>	<u>95,733</u>	<u>95,733</u>	<u>0</u>
<i>Total Expenditures</i>	<u>155,363</u>	<u>95,733</u>	<u>95,733</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(28,626)</u>	<u>55,425</u>	<u>(31,508)</u>	<u>(86,933)</u>
Other Financing Sources				
Advances In	0	0	1,000	1,000
Transfers In	20,515	20,515	19,353	(1,162)
<i>Total Other Financing Sources</i>	<u>20,515</u>	<u>20,515</u>	<u>20,353</u>	<u>(162)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(8,111)</u>	<u>75,940</u>	<u>(11,155)</u>	<u>(87,095)</u>
Fund Balances at Beginning of Year	8,053	8,053	8,053	0
Prior Year Encumbrances Appropriated	900	900	900	0
Fund Balances (Deficits) at End of Year	<u>\$842</u>	<u>\$84,893</u>	<u>(\$2,202)</u>	<u>(\$87,095)</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$0	\$0	\$15,171	\$15,171
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>15,171</u>	<u>15,171</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	5,725	6,225	6,050	175
Total Public Works	<u>5,725</u>	<u>6,225</u>	<u>6,050</u>	<u>175</u>
<i>Total Expenditures</i>	<u>5,725</u>	<u>6,225</u>	<u>6,050</u>	<u>175</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,725)	(6,225)	9,121	15,346
Other Financing Sources (Uses)				
Advances In	0	0	175	175
Advances Out	(859)	(859)	(1,034)	(175)
<i>Total Other Financing Sources (Uses)</i>	<u>(859)</u>	<u>(859)</u>	<u>(859)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(6,584)	(7,084)	8,262	15,346
Fund Balances at Beginning of Year	<u>65,432</u>	<u>65,432</u>	<u>65,432</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$58,848</u></u>	<u><u>\$58,348</u></u>	<u><u>\$73,694</u></u>	<u><u>\$15,346</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marine Patrol Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$17,031	\$34,650	\$17,619	(\$17,031)
<i>Total Revenues</i>	<u>17,031</u>	<u>34,650</u>	<u>17,619</u>	<u>(17,031)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	20,505	22,320	18,479	3,841
Other	3,210	1,410	585	825
Total Public Safety	<u>23,715</u>	<u>23,730</u>	<u>19,064</u>	<u>4,666</u>
<i>Total Expenditures</i>	<u>23,715</u>	<u>23,730</u>	<u>19,064</u>	<u>4,666</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,684)</u>	<u>10,920</u>	<u>(1,445)</u>	<u>(12,365)</u>
Other Financing Sources				
Transfers In	5,677	11,550	5,873	(5,677)
<i>Total Other Financing Sources</i>	<u>5,677</u>	<u>11,550</u>	<u>5,873</u>	<u>(5,677)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(1,007)</u>	<u>22,470</u>	<u>4,428</u>	<u>(18,042)</u>
Fund Balances at Beginning of Year	1,578	1,578	1,578	0
Prior Year Encumbrances Appropriated	236	236	236	0
Fund Balances at End of Year	<u>\$807</u>	<u>\$24,284</u>	<u>\$6,242</u>	<u>(\$18,042)</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff's Jail Diversion Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$90,448	\$271,343	\$180,895	(\$90,448)
<i>Total Revenues</i>	<u>90,448</u>	<u>271,343</u>	<u>180,895</u>	<u>(90,448)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	62,665	88,869	88,869	0
Contractual Services	45,095	87,445	87,445	0
Materials and Supplies	6,925	6,406	6,406	0
Capital Outlay	3,197	1,760	1,760	0
Other	1,695	2,186	2,186	0
Total Public Safety	<u>119,577</u>	<u>186,666</u>	<u>186,666</u>	<u>0</u>
<i>Total Expenditures</i>	<u>119,577</u>	<u>186,666</u>	<u>186,666</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,129)	84,677	(5,771)	(90,448)
Fund Balances at Beginning of Year	30,761	30,761	30,761	0
Prior Year Encumbrances Appropriated	<u>1,322</u>	<u>1,322</u>	<u>1,322</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,954</u></u>	<u><u>\$116,760</u></u>	<u><u>\$26,312</u></u>	<u><u>(\$90,448)</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$67,500	\$67,500	\$49,229	(\$18,271)
<i>Total Revenues</i>	<u>67,500</u>	<u>67,500</u>	<u>49,229</u>	<u>(18,271)</u>
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Personal Services	47,308	52,100	36,690	15,410
Capital Outlay	0	2,456	2,456	0
Total General Government - Judicial	<u>47,308</u>	<u>54,556</u>	<u>39,146</u>	<u>15,410</u>
<i>Total Expenditures</i>	<u>47,308</u>	<u>54,556</u>	<u>39,146</u>	<u>15,410</u>
<i>Excess of Revenues Over Expenditures</i>	20,192	12,944	10,083	(2,861)
Fund Balances at Beginning of Year	<u>298,336</u>	<u>298,336</u>	<u>298,336</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$318,528</u></u>	<u><u>\$311,280</u></u>	<u><u>\$308,419</u></u>	<u><u>(\$2,861)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Rehabilitation Center Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$9,580	\$57,245	\$47,665
<i>Total Revenues</i>	<u>0</u>	<u>9,580</u>	<u>57,245</u>	<u>47,665</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	9,580	57,245	47,665
Other Financing Uses				
Transfers Out	(11,935)	(21,515)	(21,515)	0
<i>Total Other Financing Uses</i>	<u>(11,935)</u>	<u>(21,515)</u>	<u>(21,515)</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(11,935)	(11,935)	35,730	0
Fund Balances at Beginning of Year	<u>13,626</u>	<u>13,626</u>	<u>13,626</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,691</u></u>	<u><u>\$1,691</u></u>	<u><u>\$49,356</u></u>	<u><u>\$47,665</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff Concealed Weapon Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$101,000	\$101,000	\$100,967	(\$33)
<i>Total Revenues</i>	<u>101,000</u>	<u>101,000</u>	<u>100,967</u>	<u>(33)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Materials and Supplies	1,000	1,500	1,147	353
Capital Outlay	0	45,569	45,569	0
Other	134,976	151,059	150,647	412
Total Public Safety	<u>135,976</u>	<u>198,128</u>	<u>197,363</u>	<u>765</u>
<i>Total Expenditures</i>	<u>135,976</u>	<u>198,128</u>	<u>197,363</u>	<u>765</u>
<i>Excess of Revenues Under Expenditures</i>	(34,976)	(97,128)	(96,396)	732
Fund Balances at Beginning of Year	100,630	100,630	100,630	0
Prior Year Encumbrances Appropriated	<u>34,976</u>	<u>34,976</u>	<u>34,976</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$100,630</u></u>	<u><u>\$38,478</u></u>	<u><u>\$39,210</u></u>	<u><u>\$732</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Task Force Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	17,013	0	0	0
Other	13,793	30,806	7,464	23,342
	30,806	30,806	7,464	23,342
Total Public Safety				
	30,806	30,806	7,464	23,342
<i>Total Expenditures</i>	30,806	30,806	7,464	23,342
<i>Excess of Revenues Under Expenditures</i>	(30,806)	(30,806)	(7,464)	23,342
Fund Balances at Beginning of Year	30,806	30,806	30,806	0
Fund Balances at End of Year	\$0	\$0	\$23,342	\$23,342

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Court Technology Grant Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$48,128	\$62,611	\$62,611	\$0
<i>Total Revenues</i>	<u>48,128</u>	<u>62,611</u>	<u>62,611</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Capital Outlay	0	14,483	14,061	422
Other	48,128	48,128	48,128	0
Total Judicial	<u>48,128</u>	<u>62,611</u>	<u>62,189</u>	<u>422</u>
<i>Total Expenditures</i>	<u>48,128</u>	<u>62,611</u>	<u>62,189</u>	<u>422</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	422	422
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$422</u>	<u>\$422</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Heroin Partnership Grant Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$100,000	\$100,000	\$0	(\$100,000)
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	80,000	14,204	14,204	0
Other	20,000	349	349	0
Total Public Safety	<u>100,000</u>	<u>14,553</u>	<u>14,553</u>	<u>0</u>
<i>Total Expenditures</i>	<u>100,000</u>	<u>14,553</u>	<u>14,553</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>85,447</u>	<u>(14,553)</u>	<u>(100,000)</u>
Other Financing Sources				
Advances In	0	0	15,000	15,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	85,447	447	(85,000)
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$85,447</u>	<u>\$447</u>	<u>(\$85,000)</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$0	\$3,662	\$3,662
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>3,662</u>	<u>3,662</u>
Expenditures				
<i>Current:</i>				
<i> General Government:</i>				
Legislative and Executive				
Other	6,050	6,050	500	5,550
Total Legislative and Executive	6,050	6,050	500	5,550
<i>Debt Service:</i>				
Principal Retirement	730,000	730,000	730,000	0
Interest and Fiscal Charges	264,655	266,114	266,114	0
Total Debt Service	994,655	996,114	996,114	0
<i>Total Expenditures</i>	<u>1,000,705</u>	<u>1,002,164</u>	<u>996,614</u>	<u>5,550</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,000,705)</u>	<u>(1,002,164)</u>	<u>(992,952)</u>	<u>9,212</u>
Other Financing Sources				
Transfers In	996,114	996,113	996,113	0
<i>Total Other Financing Sources</i>	<u>996,114</u>	<u>996,113</u>	<u>996,113</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(4,591)	(6,051)	3,161	9,212
Fund Balances at Beginning of Year	<u>291,844</u>	<u>291,844</u>	<u>291,844</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$287,253</u></u>	<u><u>\$285,793</u></u>	<u><u>\$295,005</u></u>	<u><u>\$9,212</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$119,842	\$467,090	\$301,739	(\$165,351)
<i>Total Revenues</i>	<u>119,842</u>	<u>467,090</u>	<u>301,739</u>	<u>(165,351)</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	90,824	535,824	505,529	30,295
Total Capital Outlay	<u>90,824</u>	<u>535,824</u>	<u>505,529</u>	<u>30,295</u>
<i>Total Expenditures</i>	<u>90,824</u>	<u>535,824</u>	<u>505,529</u>	<u>30,295</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	29,018	(68,734)	(203,790)	(135,056)
Other Financing Sources				
Advances In	0	0	200,000	200,000
Transfers In	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>
<i>Total Other Financing Sources</i>	<u>0</u>	<u>25,000</u>	<u>200,000</u>	<u>175,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	29,018	(43,734)	(3,790)	39,944
Fund Balances at Beginning of Year	<u>60,546</u>	<u>60,546</u>	<u>60,546</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$89,564</u></u>	<u><u>\$16,812</u></u>	<u><u>\$56,756</u></u>	<u><u>\$39,944</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	1,132,599	602,599	569,421	33,178
Total Capital Outlay	1,132,599	602,599	569,421	33,178
<i>Total Expenditures</i>	1,132,599	602,599	569,421	33,178
<i>Excess of Revenues Under Expenditures</i>	(1,132,599)	(602,599)	(569,421)	33,178
Other Financing Sources				
Transfers In	600,000	100,000	100,000	0
<i>Total Other Financing Sources</i>	600,000	100,000	100,000	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(532,599)	(502,599)	(469,421)	33,178
Fund Balances at Beginning of Year	368,965	368,965	368,965	0
Prior Year Encumbrances Appropriated	177,599	177,599	177,599	0
Fund Balances at End of Year	<u>\$13,965</u>	<u>\$43,965</u>	<u>\$77,143</u>	<u>\$33,178</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Camp Cattail Construction Fund
For the Year Ended December 31, 2015*

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

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road and Bridge Improvements Fund
For the Year Ended December 31, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$500,000	\$1,411,600	\$1,411,600	\$0
<i>Total Revenues</i>	<u>500,000</u>	<u>1,411,600</u>	<u>1,411,600</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	500,000	1,411,600	1,411,600	0
Total Capital Outlay	<u>500,000</u>	<u>1,411,600</u>	<u>1,411,600</u>	<u>0</u>
<i>Debt Service:</i>				
Interest and Fiscal Charges	13,300	13,300	13,300	0
Total Debt Service	<u>13,300</u>	<u>13,300</u>	<u>13,300</u>	<u>0</u>
<i>Total Expenditures</i>	<u>513,300</u>	<u>1,424,900</u>	<u>1,424,900</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(13,300)</u>	<u>(13,300)</u>	<u>(13,300)</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	73,300	73,300	73,300	0
Advances Out	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>13,300</u>	<u>13,300</u>	<u>13,300</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ross County Service Center Fund
For the Year Ended December 31, 2015

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

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Board of Developmental Disabilities Bequest Fund
For the Year Ended December 31, 2015*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$0	\$0	\$1,025,130	\$1,025,130
Increase in Fair Market Value	0	0	33,707	33,707
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>1,058,837</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	1,058,837	1,058,837
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,058,837</u>	<u>\$1,058,837</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Correctional and Law Enforcement Fund
For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$0	\$0	\$5,000	\$5,000
Charges for Services	514,365	600,938	545,809	(55,129)
Other	45,000	45,000	107,413	62,413
<i>Total Revenues</i>	<u>559,365</u>	<u>645,938</u>	<u>658,222</u>	<u>12,284</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	6,180,083	6,225,423	5,846,364	379,059
Contractual Services	480,866	440,461	389,955	50,506
Materials and Supplies	693,708	682,576	656,232	26,344
Capital Outlay	223,420	358,662	335,323	23,339
Other	1,237,702	1,248,411	1,184,363	64,048
<i>Total Public Safety</i>	<u>8,815,779</u>	<u>8,955,533</u>	<u>8,412,237</u>	<u>543,296</u>
<i>Total Expenditures</i>	<u>8,815,779</u>	<u>8,955,533</u>	<u>8,412,237</u>	<u>543,296</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,256,414)</u>	<u>(8,309,595)</u>	<u>(7,754,015)</u>	<u>555,580</u>
Other Financing Sources (Uses)				
Transfers In	7,319,912	7,319,912	7,319,912	0
Transfers Out	(34,232)	(34,232)	(15,209)	19,023
Advances Out	(2,230)	(2,230)	(2,230)	0
<i>Total Other Financing Sources (Uses)</i>	<u>7,283,450</u>	<u>7,283,450</u>	<u>7,302,473</u>	<u>19,023</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(972,964)</u>	<u>(1,026,145)</u>	<u>(451,542)</u>	<u>574,603</u>
Fund Balances at Beginning of Year	203,863	203,863	203,863	0
Prior Year Encumbrances Appropriated	444,266	444,266	444,266	0
Fund Balances (Deficits) at End of Year	<u>(\$324,835)</u>	<u>(\$378,016)</u>	<u>\$196,587</u>	<u>\$574,603</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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$455,000	\$455,000	\$497,322	\$42,322
<i>Total Revenues</i>	455,000	455,000	497,322	42,322
Expenditures				
<i>Current:</i>				
General Government - Legislative and Executive				
Personal Services	366,412	361,162	326,324	34,838
Contractual Services	857	1,107	909	198
Materials and Supplies	13,184	13,184	6,764	6,420
Capital Outlay	3,000	3,000	817	2,183
Other	4,700	9,700	7,766	1,934
<i>Total Legislative and Executive</i>	388,153	388,153	342,580	45,573
<i>Total Expenditures</i>	388,153	388,153	342,580	45,573
<i>Excess of Revenues Over Expenditures</i>	66,847	66,847	154,742	87,895
Other Financing Uses				
Transfers Out	(25,000)	(50,000)	(50,000)	0
<i>Total Other Financing Uses</i>	(25,000)	(50,000)	(50,000)	0
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	41,847	16,847	104,742	87,895
Fund Balances at Beginning of Year	235,523	235,523	235,523	0
Prior Year Encumbrances Appropriated	291	291	291	0
Fund Balances at End of Year	\$277,661	\$252,661	\$340,556	\$87,895

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, 2015*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Capital Outlay	26,183	26,183	0	26,183
Total Legislative and Executive	26,183	26,183	0	26,183
<i>Total Expenditures</i>	26,183	26,183	0	26,183
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,183)	(26,183)	0	26,183
Other Financing Sources				
Transfers In	15,000	15,000	15,000	0
<i>Total Other Financing Sources</i>	15,000	15,000	15,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(11,183)	(11,183)	15,000	26,183
Fund Balances at Beginning of Year	24,468	24,468	24,468	0
Prior Year Encumbrances Appropriated	11,182	11,182	11,182	0
Fund Balances at End of Year	<u>\$24,467</u>	<u>\$24,467</u>	<u>\$50,650</u>	<u>\$26,183</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>15,000</u>	<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>\$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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$50,000	\$50,000	\$50,402	\$402
Other Revenues	0	0	5,612	5,612
<i>Total Revenues</i>	50,000	50,000	56,014	6,014
Expenses				
Contractual Services	37,443	37,443	30,707	6,736
Capital Outlay	3,000	5,448	2,448	3,000
Other Expenses	5,090	5,140	3,350	1,790
<i>Total Expenses</i>	45,533	48,031	36,505	11,526
<i>Excess of Revenues Over Expenses</i>	4,467	1,969	19,509	17,540
Fund Equity at Beginning of Year	156,136	156,136	156,136	0
Prior Year Encumbrances Appropriated	4,533	4,533	4,533	0
Fund Equity at End of Year	\$165,136	\$162,638	\$180,178	\$17,540

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$9,100,000	\$9,100,000	\$7,394,418	(\$1,705,582)
Other	0	0	6,168	6,168
<i>Total Revenues</i>	<u>9,100,000</u>	<u>9,100,000</u>	<u>7,400,586</u>	<u>(1,699,414)</u>
Expenses				
Contractual Services	8,716,248	8,716,248	7,305,101	1,411,147
Claims	150,000	150,000	118,876	31,124
Refunds	10,000	10,000	2,075	7,925
<i>Total Expenses</i>	<u>8,876,248</u>	<u>8,876,248</u>	<u>7,426,052</u>	<u>1,450,196</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>223,752</u>	<u>223,752</u>	<u>(25,466)</u>	<u>(249,218)</u>
Other Financing Sources				
Interest	0	0	3,661	3,661
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>3,661</u>	<u>3,661</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenses</i>	<u>223,752</u>	<u>223,752</u>	<u>(21,805)</u>	<u>(245,557)</u>
Fund Equity at Beginning of Year	1,717,412	1,717,412	1,717,412	0
Prior Year Encumbrances Appropriated	76,248	76,248	76,248	0
Fund Equity at End of Year	<u>\$2,017,412</u>	<u>\$2,017,412</u>	<u>\$1,771,855</u>	<u>(\$245,557)</u>

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

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

Private Purpose Trust Fund

Juvenile Delinquency Prevention Trust

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

Agency Funds

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

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

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

South Central Ohio Job & Family Services (SCOJFS)

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

Ross County Health District Agency

To account for a County wide one-mill tax levy and other monies received for the operation of the Ross County General Health District for which the County Auditor is the fiscal agent as required under section 3709.07, Ohio Revised Code.

Convention Facilities Authority Agency

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

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

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

Soil and Water Conservation Agency

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

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

Joint Solid Waste Management Agency

To account for the operating funds of the Joint Solid Waste District. The County Auditor was the fiscal officer until December 2015, at which time the Pickaway County Auditor became the fiscal officer for the Joint Solid Waste District. Ross, Pickaway, Highland and Fayette counties comprise the Joint Solid Waste District.

Park District Agency

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

Agency Tax

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

Indigent Defense Recoupment Agency

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

Miscellaneous Agency

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

Jail Inmate Agency

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

County Sheriff Agency

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

County Court Agency

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

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

Emergency Planning Agency

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

County Assessments Agency

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

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Delinquency Prevention Trust Fund
For the Year Ended December 31, 2015*

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

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	1/1/2015 Balance	2015 Additions	2015 Reductions	12/31/2015 Balance
S.C.O.R. Juvenile Detention Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$139,089	\$1,513,075	\$1,563,921	\$88,243
<i>Total Assets</i>	<u>\$139,089</u>	<u>\$1,513,075</u>	<u>\$1,563,921</u>	<u>\$88,243</u>
Liabilities				
Intergovernmental Payable	\$139,089	\$1,513,075	\$1,563,921	\$88,243
<i>Total Liabilities</i>	<u>\$139,089</u>	<u>\$1,513,075</u>	<u>\$1,563,921</u>	<u>\$88,243</u>
South Central Ohio Job & Family Services				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$3,262,513	\$24,962,748	\$25,758,744	\$2,466,517
Cash and Cash Equivalents in Segregated Accounts	275,976	0	9,894	266,082
<i>Total Assets</i>	<u>\$3,538,489</u>	<u>\$24,962,748</u>	<u>\$25,768,638</u>	<u>\$2,732,599</u>
Liabilities				
Intergovernmental Payable	\$3,538,489	\$24,962,748	\$25,768,638	\$2,732,599
<i>Total Liabilities</i>	<u>\$3,538,489</u>	<u>\$24,962,748</u>	<u>\$25,768,638</u>	<u>\$2,732,599</u>
Ross County Health District Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$562,842	\$5,919,030	\$6,173,411	\$308,461
<i>Total Assets</i>	<u>\$562,842</u>	<u>\$5,919,030</u>	<u>\$6,173,411</u>	<u>\$308,461</u>
Liabilities				
Intergovernmental Payable	\$562,842	\$5,919,030	\$6,173,411	\$308,461
<i>Total Liabilities</i>	<u>\$562,842</u>	<u>\$5,919,030</u>	<u>\$6,173,411</u>	<u>\$308,461</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	1/1/2015 Balance	2015 Additions	2015 Reductions	12/31/2015 Balance
Convention Facilities Authority Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$51,794	\$122,068	\$102,263	\$71,599
<i>Total Assets</i>	<u>\$51,794</u>	<u>\$122,068</u>	<u>\$102,263</u>	<u>\$71,599</u>
Liabilities				
Intergovernmental Payable	\$51,794	\$122,068	\$102,263	\$71,599
<i>Total Liabilities</i>	<u>\$51,794</u>	<u>\$122,068</u>	<u>\$102,263</u>	<u>\$71,599</u>
Paint Valley ADAMH Board				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$4,160,232	\$7,612,678	\$8,944,095	\$2,828,815
<i>Total Assets</i>	<u>\$4,160,232</u>	<u>\$7,612,678</u>	<u>\$8,944,095</u>	<u>\$2,828,815</u>
Liabilities				
Intergovernmental Payable	\$4,160,232	\$7,612,678	\$8,944,095	\$2,828,815
<i>Total Liabilities</i>	<u>\$4,160,232</u>	<u>\$7,612,678</u>	<u>\$8,944,095</u>	<u>\$2,828,815</u>
Soil & Water Conservation Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$57,929	\$453,149	\$434,505	\$76,573
<i>Total Assets</i>	<u>\$57,929</u>	<u>\$453,149</u>	<u>\$434,505</u>	<u>\$76,573</u>
Liabilities				
Intergovernmental Payable	\$57,929	\$453,149	\$434,505	\$76,573
<i>Total Liabilities</i>	<u>\$57,929</u>	<u>\$453,149</u>	<u>\$434,505</u>	<u>\$76,573</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	1/1/2015 Balance	2015 Additions	2015 Reductions	12/31/2015 Balance
Joint Solid Waste Management Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$668,160	\$429,263	\$1,084,317	\$13,106
<i>Total Assets</i>	<u>\$668,160</u>	<u>\$429,263</u>	<u>\$1,084,317</u>	<u>\$13,106</u>
Liabilities				
Intergovernmental Payable	\$668,160	\$429,263	\$1,084,317	\$13,106
<i>Total Liabilities</i>	<u>\$668,160</u>	<u>\$429,263</u>	<u>\$1,084,317</u>	<u>\$13,106</u>
Park District Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$119,249	\$502,602	\$504,754	\$117,097
<i>Total Assets</i>	<u>\$119,249</u>	<u>\$502,602</u>	<u>\$504,754</u>	<u>\$117,097</u>
Liabilities				
Intergovernmental Payable	\$119,249	\$502,602	\$504,754	\$117,097
<i>Total Liabilities</i>	<u>\$119,249</u>	<u>\$502,602</u>	<u>\$504,754</u>	<u>\$117,097</u>
Agency Tax				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,600,581	\$67,769,134	\$67,147,136	\$3,222,579
Intergovernmental Receivable	2,285,961	2,426,409	2,285,961	2,426,409
Property Taxes Receivable	45,174,618	45,132,710	45,174,618	45,132,710
<i>Total Assets</i>	<u>\$50,061,160</u>	<u>\$115,328,253</u>	<u>\$114,607,715</u>	<u>\$50,781,698</u>
Liabilities				
Intergovernmental Payable	\$50,061,160	\$115,328,253	\$114,607,715	\$50,781,698
<i>Total Liabilities</i>	<u>\$50,061,160</u>	<u>\$115,328,253</u>	<u>\$114,607,715</u>	<u>\$50,781,698</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	1/1/2015 Balance	2015 Additions	2015 Reductions	12/31/2015 Balance
<i>Indigent Defense Recoupment Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$1,524	\$24,298	\$24,362	\$1,460
<i>Total Assets</i>	<u>\$1,524</u>	<u>\$24,298</u>	<u>\$24,362</u>	<u>\$1,460</u>
Liabilities				
Intergovernmental Payable	\$1,524	\$24,298	\$24,362	\$1,460
<i>Total Liabilities</i>	<u>\$1,524</u>	<u>\$24,298</u>	<u>\$24,362</u>	<u>\$1,460</u>
<i>Miscellaneous Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$77,506	\$328,527	\$320,073	\$85,960
<i>Total Assets</i>	<u>\$77,506</u>	<u>\$328,527</u>	<u>\$320,073</u>	<u>\$85,960</u>
Liabilities				
Intergovernmental Payable	\$77,506	\$328,527	\$320,073	\$85,960
<i>Total Liabilities</i>	<u>\$77,506</u>	<u>\$328,527</u>	<u>\$320,073</u>	<u>\$85,960</u>
<i>Jail Inmate Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$173,205	\$276,348	\$264,030	\$185,523
<i>Total Assets</i>	<u>\$173,205</u>	<u>\$276,348</u>	<u>\$264,030</u>	<u>\$185,523</u>
Liabilities				
Deposits Held and Due to Others	\$173,205	\$276,348	\$264,030	\$185,523
<i>Total Liabilities</i>	<u>\$173,205</u>	<u>\$276,348</u>	<u>\$264,030</u>	<u>\$185,523</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	1/1/2015 Balance	2015 Additions	2015 Reductions	12/31/2015 Balance
County Sheriff Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$187,046	\$1,779,464	\$1,829,161	\$137,349
<i>Total Assets</i>	<u>\$187,046</u>	<u>\$1,779,464</u>	<u>\$1,829,161</u>	<u>\$137,349</u>
Liabilities				
Deposits Held and Due to Others	\$187,046	\$1,779,464	\$1,829,161	\$137,349
<i>Total Liabilities</i>	<u>\$187,046</u>	<u>\$1,779,464</u>	<u>\$1,829,161</u>	<u>\$137,349</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$635,264	\$11,785,752	\$11,689,311	\$731,705
<i>Total Assets</i>	<u>\$635,264</u>	<u>\$11,785,752</u>	<u>\$11,689,311</u>	<u>\$731,705</u>
Liabilities				
Intergovernmental Payable	\$12,555	\$10,799,366	\$10,618,506	\$193,415
Undistributed Monies	585,126	865,531	960,505	490,152
Deposits Held and Due to Others	37,583	120,855	110,300	48,138
<i>Total Liabilities</i>	<u>\$635,264</u>	<u>\$11,785,752</u>	<u>\$11,689,311</u>	<u>\$731,705</u>
Emergency Planning Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$28,154	\$0	\$10,891	\$17,263
<i>Total Assets</i>	<u>\$28,154</u>	<u>\$0</u>	<u>\$10,891</u>	<u>\$17,263</u>
Liabilities				
Intergovernmental Payable	\$28,154	\$0	\$10,891	\$17,263
<i>Total Liabilities</i>	<u>\$28,154</u>	<u>\$0</u>	<u>\$10,891</u>	<u>\$17,263</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	1/1/2015 Balance	2015 Additions	2015 Reductions	12/31/2015 Balance
County Assessments Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$333,721	\$333,721	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$333,721</u>	<u>\$333,721</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$333,721	\$333,721	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$333,721</u>	<u>\$333,721</u>	<u>\$0</u>
All Agency Funds				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$11,729,573	\$109,970,293	\$112,402,193	\$9,297,673
Cash and Cash Equivalents in Segregated Accounts	1,271,491	13,841,564	13,792,396	1,320,659
Intergovernmental Receivable	2,285,961	2,426,409	2,285,961	2,426,409
Property Taxes Receivable	45,174,618	45,132,710	45,174,618	45,132,710
<i>Total Assets</i>	<u>\$60,461,643</u>	<u>171,370,976</u>	<u>173,655,168</u>	<u>\$58,177,451</u>
Liabilities				
Intergovernmental Payable	\$59,478,683	\$168,328,778	\$170,491,172	\$57,316,289
Undistributed Monies	585,126	865,531	960,505	490,152
Deposits Held and Due to Others	397,834	2,176,667	2,203,491	371,010
<i>Total Liabilities</i>	<u>\$60,461,643</u>	<u>\$171,370,976</u>	<u>\$173,655,168</u>	<u>\$58,177,451</u>

STATISTICAL SECTION



Adena State Memorial

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

Back of Statistical Section Divider

Ross County, Ohio

Statistical Section

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

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

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002.

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

Table 1

	2006	2007	2008	2009
Governmental Activities:				
Net Investment in Capital Assets	\$27,509,015	\$28,050,320	\$28,280,507	\$29,706,359
Restricted for:				
Capital Projects	302,976	80,935	382,019	235,850
Debt Service	378,083	295,873	180,354	115,426
Other Purposes	7,221,588	9,727,402	10,369,937	10,541,715
Unrestricted	360,772	(103,241)	1,614,387	3,953,743
Total Governmental Activities Net Position	<u>\$35,772,434</u>	<u>\$38,051,289</u>	<u>\$40,827,204</u>	<u>\$44,553,093</u>
Business-Type Activities:				
Net Investment in Capital Assets	\$111,415	\$106,415	\$101,415	\$96,415
Unrestricted	52,844	51,033	23,236	50,936
Total Business-type Activities Net Position	<u>\$164,259</u>	<u>\$157,448</u>	<u>\$124,651</u>	<u>\$147,351</u>
Primary Government:				
Net Investment in Capital Assets	\$27,620,430	\$28,156,735	\$28,381,922	\$29,802,774
Restricted	7,902,647	10,104,210	10,932,310	10,892,991
Unrestricted	413,616	(52,208)	1,637,623	4,004,679
Total Primary Government Net Position	<u>\$35,936,693</u>	<u>\$38,208,737</u>	<u>\$40,951,855</u>	<u>\$44,700,444</u>

* Restated

2010	2011	2012	2013	2014 *	2015
\$28,514,024	\$27,758,697	\$27,036,000	\$27,416,476	\$30,788,619	\$28,904,098
69,886	115,821	636,447	841,437	290,468	117,689
136,193	142,282	164,186	260,060	269,243	275,510
11,398,071	12,248,297	11,726,397	13,275,165	13,654,296	15,278,103
5,841,309	7,650,779	9,600,853	10,855,815	(5,091,395)	(2,843,098)
<u>\$45,959,483</u>	<u>\$47,915,876</u>	<u>\$49,163,883</u>	<u>\$52,648,953</u>	<u>\$39,911,231</u>	<u>\$41,732,302</u>
\$91,415	\$86,415	\$81,415	\$76,415	\$71,415	\$66,415
75,203	100,095	126,136	150,387	170,159	190,439
<u>\$166,618</u>	<u>\$186,510</u>	<u>\$207,551</u>	<u>\$226,802</u>	<u>\$241,574</u>	<u>\$256,854</u>
\$28,605,439	\$27,845,112	\$27,117,415	\$27,492,891	\$30,860,034	\$28,970,513
11,604,150	12,506,400	12,527,030	14,376,662	14,214,007	15,671,302
5,916,512	7,750,874	9,726,989	11,006,202	(4,921,236)	(2,652,659)
<u>\$46,126,101</u>	<u>\$48,102,386</u>	<u>\$49,371,434</u>	<u>\$52,875,755</u>	<u>\$40,152,805</u>	<u>\$41,989,156</u>

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

Table 2

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,679,728	\$6,388,693	\$6,219,012	\$6,038,689	\$7,121,162	\$6,611,573	\$7,344,451	\$8,296,508	\$6,702,838	\$7,667,879
Judicial	3,295,833	3,602,469	4,063,096	4,001,088	3,939,912	3,925,370	3,854,386	3,900,241	4,295,139	4,752,770
Public Safety	10,989,133	10,626,470	11,381,124	10,166,766	9,670,250	10,328,105	10,513,655	10,645,397	10,981,792	11,560,414
Public Works	7,755,225	7,102,563	6,143,054	8,100,154	8,232,899	8,647,091	7,494,569	7,470,384	7,260,081	9,456,147
Health	691,278	618,517	633,843	506,371	688,518	697,433	665,536	668,488	697,484	780,912
Human Services	26,473,844	25,885,394	24,751,610	25,364,508	22,501,002	21,379,105	21,951,312	13,555,829	15,946,672	14,294,781
Conservation and Recreation	0	0	0	0	0	0	0	0	5,139	4,184
Economic Development and Assistance	2,160,618	827,859	884,524	665,792	1,798,263	1,182,144	986,275	1,197,298	1,305,296	1,187,981
Other	0	0	0	0	15,975	0	0	0	0	0
Issuance Costs	0	0	0	0	0	0	95,612	0	0	0
Interest and Fiscal Charges	538,846	737,698	747,836	597,639	522,118	485,486	462,787	393,164	460,798	444,501
<i>Total Governmental Activities Expenses</i>	<u>58,584,505</u>	<u>55,789,663</u>	<u>54,824,099</u>	<u>55,441,007</u>	<u>54,490,099</u>	<u>53,256,307</u>	<u>53,368,583</u>	<u>46,127,309</u>	<u>47,655,239</u>	<u>50,149,569</u>
Business-type Activities:										
County Wide Sewer	57,806	62,209	88,292	32,514	34,920	33,525	33,686	38,068	42,281	38,528
<i>Total Business-type Activities Expenses</i>	<u>57,806</u>	<u>62,209</u>	<u>88,292</u>	<u>32,514</u>	<u>34,920</u>	<u>33,525</u>	<u>33,686</u>	<u>38,068</u>	<u>42,281</u>	<u>38,528</u>
<i>Total Primary Government Expenses</i>	<u>58,642,311</u>	<u>55,851,872</u>	<u>54,912,391</u>	<u>55,473,521</u>	<u>54,525,019</u>	<u>53,289,832</u>	<u>53,402,269</u>	<u>46,165,377</u>	<u>47,697,520</u>	<u>50,188,097</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	3,119,295	2,919,583	3,148,672	3,107,033	3,269,614	3,477,977	3,555,761	3,360,874	3,412,083	3,480,732
Judicial	540,336	569,196	721,347	582,060	697,951	701,644	689,247	773,390	694,636	510,723
Public Safety	2,381,964	2,085,711	2,282,713	2,536,455	2,550,286	1,295,517	1,259,429	1,282,591	1,201,051	1,211,939
Public Works	851,040	833,107	848,956	1,010,661	832,380	1,188,538	522,657	521,697	548,798	363,593
Human Services	1,007,552	1,047,785	789,917	834,037	894,889	699,609	638,112	21,228	21,942	17,994
Operating Grants and Contributions	25,196,492	25,305,168	24,382,925	25,833,502	22,345,912	21,019,614	19,720,894	13,795,783	13,877,812	14,404,585
Capital Grants and Contributions	1,834,988	1,098,434	1,773,849	2,157,455	1,130,012	481,775	2,202,631	2,353,679	1,142,883	1,713,339
<i>Total Governmental Activities Program Revenues</i>	<u>34,931,667</u>	<u>33,858,984</u>	<u>33,948,379</u>	<u>36,061,203</u>	<u>31,721,044</u>	<u>28,864,674</u>	<u>28,588,731</u>	<u>22,109,242</u>	<u>20,899,205</u>	<u>21,702,815</u>
Business-type Activities:										
Charges for Services:										
County Wide Sewer	52,961	50,825	53,499	53,554	51,600	48,941	50,493	53,717	55,005	48,196
<i>Total Business-type Activities Program Revenues</i>	<u>52,961</u>	<u>50,825</u>	<u>53,499</u>	<u>53,554</u>	<u>51,600</u>	<u>48,941</u>	<u>50,493</u>	<u>53,717</u>	<u>55,005</u>	<u>48,196</u>
<i>Total Primary Government Program Revenues</i>	<u>34,984,628</u>	<u>33,909,809</u>	<u>34,001,878</u>	<u>36,114,757</u>	<u>31,772,644</u>	<u>28,913,615</u>	<u>28,639,224</u>	<u>22,162,959</u>	<u>20,954,210</u>	<u>21,751,011</u>
Net (Expense)/Revenue										
Governmental Activities	(23,652,838)	(21,930,679)	(20,875,720)	(19,379,804)	(22,769,055)	(24,391,633)	(24,779,852)	(24,018,067)	(26,756,034)	(28,446,754)
Business-type Activities	(4,845)	(11,384)	(34,793)	21,040	16,680	15,416	16,807	15,649	12,724	9,668
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$23,657,683)</u>	<u>(\$21,942,063)</u>	<u>(\$20,910,513)</u>	<u>(\$19,358,764)</u>	<u>(\$22,752,375)</u>	<u>(\$24,376,217)</u>	<u>(\$24,763,045)</u>	<u>(\$24,002,418)</u>	<u>(\$26,743,310)</u>	<u>(\$28,437,086)</u>

(continued)

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
Children Services	\$884,777	\$991,291	\$902,310	\$844,848	\$862,004	\$885,756	\$864,326	\$882,351	\$895,038	\$893,660
Board of Developmental Disabilities	4,821,451	4,750,291	4,603,716	4,310,553	4,533,998	5,704,046	5,575,921	5,688,817	5,766,514	5,751,545
Senior Citizens	283,504	301,076	477,140	447,234	456,618	465,688	456,343	465,676	472,093	506,778
General Operating	1,988,636	1,981,740	2,250,984	3,034,638	3,103,539	3,184,356	3,107,589	3,183,038	3,311,887	3,301,170
Sales Tax for:										
General Operating	11,219,814	11,221,082	11,063,568	11,212,937	12,000,398	12,433,761	13,388,887	13,871,907	14,597,719	15,718,979
Grants and Entitlements not										
Restricted to Specific Programs	1,728,241	1,934,303	1,396,402	1,600,032	1,279,565	2,641,377	1,380,032	2,170,280	2,495,948	2,107,043
Investment Earnings	980,435	838,378	624,595	356,226	207,628	176,371	180,512	94,667	235,262	390,762
Miscellaneous	652,083	2,191,373	1,118,999	1,299,225	1,443,552	965,929	1,074,249	1,146,401	1,052,976	1,597,888
<i>Total Governmental Activities</i>	<u>22,558,941</u>	<u>24,209,534</u>	<u>22,437,714</u>	<u>23,105,693</u>	<u>23,887,302</u>	<u>26,457,284</u>	<u>26,027,859</u>	<u>27,503,137</u>	<u>28,827,437</u>	<u>30,267,825</u>
Business-type Activities:										
Miscellaneous	1,271	4,573	1,996	1,660	2,587	4,476	4,234	3,602	2,048	5,612
<i>Total Business-type Activities</i>	<u>1,271</u>	<u>4,573</u>	<u>1,996</u>	<u>1,660</u>	<u>2,587</u>	<u>4,476</u>	<u>4,234</u>	<u>3,602</u>	<u>2,048</u>	<u>5,612</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>22,560,212</u>	<u>24,214,107</u>	<u>22,439,710</u>	<u>23,107,353</u>	<u>23,889,889</u>	<u>26,461,760</u>	<u>26,032,093</u>	<u>27,506,739</u>	<u>28,829,485</u>	<u>30,273,437</u>
Change in Net Position										
Governmental Activities	(1,093,897)	2,278,855	1,561,994	3,725,889	1,118,247	2,065,651	1,248,007	3,485,070	2,071,403	1,821,071
Business-type Activities	(3,574)	(6,811)	(32,797)	22,700	19,267	19,892	21,041	19,251	14,772	15,280
<i>Total Primary Government Change in Net Position</i>	<u>(\$1,097,471)</u>	<u>\$2,272,044</u>	<u>\$1,529,197</u>	<u>\$3,748,589</u>	<u>\$1,137,514</u>	<u>\$2,085,543</u>	<u>\$1,269,048</u>	<u>\$3,504,321</u>	<u>\$2,086,175</u>	<u>\$1,836,351</u>

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

Table 3

	2006	2007	2008	2009	2010
General Fund					
Nonspendable	\$0	\$0	\$0	\$0	\$1,037,559
Restricted	0	0	0	0	0
Committed	0	0	0	0	819,700
Assigned	0	0	0	0	257,876
Unassigned	0	0	0	0	4,218,757
Reserved	302,243	308,881	299,570	824,254	0
Unreserved	3,510,467	3,340,163	2,687,406	3,008,666	0
<i>Total General Fund</i>	<u>3,812,710</u>	<u>3,649,044</u>	<u>2,986,976</u>	<u>3,832,920</u>	<u>6,333,892</u>
All Other Governmental Funds					
Nonspendable	0	0	0	0	556,690
Restricted	0	0	0	0	7,617,474
Committed	0	0	0	0	238,485
Unassigned	0	0	0	0	(2,049,950)
Reserved	723,227	521,341	387,508	1,775,272	0
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	2,589,123	5,846,115	6,997,107	4,704,681	0
Debt Service Funds	397,428	414,775	167,627	166,191	0
Capital Projects Funds	3,722	(2,712,965)	(153,903)	(295,526)	0
<i>Total All Other Governmental Funds</i>	<u>3,713,500</u>	<u>4,069,266</u>	<u>7,398,339</u>	<u>6,350,618</u>	<u>6,362,699</u>
<i>Total Governmental Funds</i>	<u>\$7,526,210</u>	<u>\$7,718,310</u>	<u>\$10,385,315</u>	<u>\$10,183,538</u>	<u>\$12,696,591</u>

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

* Restated

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

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

Table 4

	2006	2007	2008	2009	2010
Revenues					
Property Taxes	\$8,005,613	\$7,930,103	\$8,157,539	\$8,550,453	\$8,914,739
Sales Tax	11,219,814	11,221,082	10,999,023	11,254,088	11,951,370
Special Assessments	7,312	9,447	11,292	24,435	27,855
Charges for Services	6,821,908	6,422,796	6,619,538	6,864,439	7,092,192
Licenses and Permits	189,264	230,995	290,444	244,408	212,664
Fines and Forfeitures	297,384	221,274	213,128	357,463	291,627
Intergovernmental	29,148,686	28,400,233	27,179,312	28,446,695	25,554,965
Interest	980,435	960,407	624,595	356,226	207,628
Rent	584,319	570,870	657,203	579,501	620,782
Contributions and Donations	0	0	0	0	0
Increase in Fair Market Value	0	0	0	0	0
Other	673,030	1,046,373	1,133,999	1,314,225	1,443,552
<i>Total Revenues</i>	<u>57,927,765</u>	<u>57,013,580</u>	<u>55,886,073</u>	<u>57,991,933</u>	<u>56,317,374</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	7,006,090	5,704,735	5,936,464	5,971,306	6,549,502
Judicial	3,248,354	3,446,009	4,023,431	4,167,469	4,002,009
Public Safety	10,507,598	10,513,625	10,674,039	9,976,256	9,925,837
Public Works	5,842,494	5,597,375	5,841,753	6,044,073	5,954,977
Health	691,278	618,517	633,843	517,630	688,518
Human Services	26,474,650	25,695,494	24,837,310	25,928,830	22,841,239
Economic Development	2,160,618	827,859	884,524	667,760	1,798,542
Intergovernmental	0	0	0	0	15,975
Capital Outlay	4,089,037	1,489,028	1,667,609	2,259,868	1,113,929
Other	0	0	0	0	0
Debt Service:					
Principal Retirement	820,444	3,755,733	2,134,385	2,101,683	744,604
Interest and Fiscal Charges	513,891	647,846	812,184	659,376	519,165
Issuance Costs	0	0	54,077	0	0
Current Funding	187,500	0	0	0	0
<i>Total Expenditures</i>	<u>61,541,954</u>	<u>58,296,221</u>	<u>57,499,619</u>	<u>58,294,251</u>	<u>54,154,297</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,614,189)</u>	<u>(1,282,641)</u>	<u>(1,613,546)</u>	<u>(302,318)</u>	<u>2,163,077</u>
Other Financing Sources (Uses)					
Premium from Debt Issued	0	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0	0
Inception of Capital Lease	32,505	7,741	40,551	100,541	61,833
Issuance of Bonds	0	0	0	0	0
Issuance of Loan	550,847	0	0	0	0
Issuance of Notes	3,107,500	1,467,000	1,375,000	0	0
Issuance of Current Refunding Bonds	(1,125,000)	0	5,800,000	0	0
Payment to Refunded Bond Escrow Agent	0	0	(2,935,000)	0	0
Transfers In	7,840,300	8,432,584	8,017,212	7,783,375	7,757,103
Transfers Out	(7,840,300)	(8,432,584)	(8,017,212)	(7,783,375)	(7,757,103)
<i>Total Other Financing Sources (Uses)</i>	<u>2,565,852</u>	<u>1,474,741</u>	<u>4,280,551</u>	<u>100,541</u>	<u>61,833</u>
<i>Net Change in Fund Balances</i>	<u>(\$1,048,337)</u>	<u>\$192,100</u>	<u>\$2,667,005</u>	<u>(\$201,777)</u>	<u>\$2,224,910</u>
Debt Service as a Percentage of Noncapital Expenditures	2.41%	7.90%	5.58%	5.03%	2.46%

2011	2012	2013	2014	2015
\$10,195,301	\$10,106,372	\$10,226,146	\$10,377,434	\$10,428,935
12,341,993	13,392,672	13,867,996	14,482,232	15,594,641
14,574	13,988	12,842	13,540	15,171
6,199,676	5,632,494	4,828,832	4,660,631	4,553,606
242,263	182,508	249,391	222,906	286,573
291,241	210,184	239,805	323,771	274,294
24,558,057	23,396,364	18,244,945	16,597,046	17,540,608
176,371	180,512	94,667	232,669	395,321
615,531	626,032	628,910	657,662	455,247
0	0	0	0	1,025,130
0	0	0	0	33,707
1,000,929	1,109,249	1,186,401	1,079,017	1,671,295
55,635,936	54,850,375	49,579,935	48,646,908	52,274,528
6,294,816	6,886,048	6,928,866	6,960,811	7,074,604
4,048,423	3,878,653	4,016,221	4,295,089	4,703,876
10,484,799	10,201,240	10,413,612	10,578,453	11,183,211
6,358,502	5,913,033	5,249,193	5,159,551	5,791,035
697,433	665,536	668,488	947,484	750,748
21,737,778	20,737,340	13,180,375	14,178,134	13,727,080
681,432	985,874	1,196,977	1,304,755	1,187,981
25,446	1,535,080	210,793	212,969	216,403
1,415,833	2,164,076	3,642,907	6,916,299	2,056,489
0	0	0	0	0
786,115	817,381	875,545	920,770	791,561
482,629	470,148	396,733	462,453	443,247
0	95,612	0	0	0
0	0	0	0	0
53,013,206	54,350,021	46,779,710	51,936,768	47,926,235
2,622,730	500,354	2,800,225	(3,289,860)	4,348,293
0	185,702	0	0	0
0	0	0	23,221	0
74,731	84,353	71,197	91,484	14,892
0	4,435,000	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	(4,522,917)	0	0	0
2,143,364	2,123,694	2,501,315	3,879,826	2,266,117
(2,143,364)	(2,123,694)	(2,501,315)	(3,879,826)	(2,266,117)
74,731	182,138	71,197	114,705	14,892
\$2,697,461	\$682,492	\$2,871,422	(\$3,175,155)	\$4,363,185
2.55%	2.58%	3.01%	3.18%	2.77%

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
2006	\$731,074,500	\$172,141,960	\$2,580,618,457	\$65,223,240	\$74,117,318
2007	748,075,140	176,476,560	2,641,576,286	61,990,460	70,443,705
2008	856,084,100	202,788,500	3,025,350,286	49,436,490	56,177,830
2009	867,447,410	199,827,220	3,049,356,086	51,880,530	58,955,148
2010	875,972,700	201,812,620	3,079,386,629	54,042,190	61,411,580
2011	899,743,580	198,605,390	3,138,139,914	57,890,740	65,784,932
2012	905,801,890	189,324,060	3,128,931,286	61,574,450	69,970,966
2013	910,403,670	191,728,970	3,148,950,400	62,252,160	70,741,091
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

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

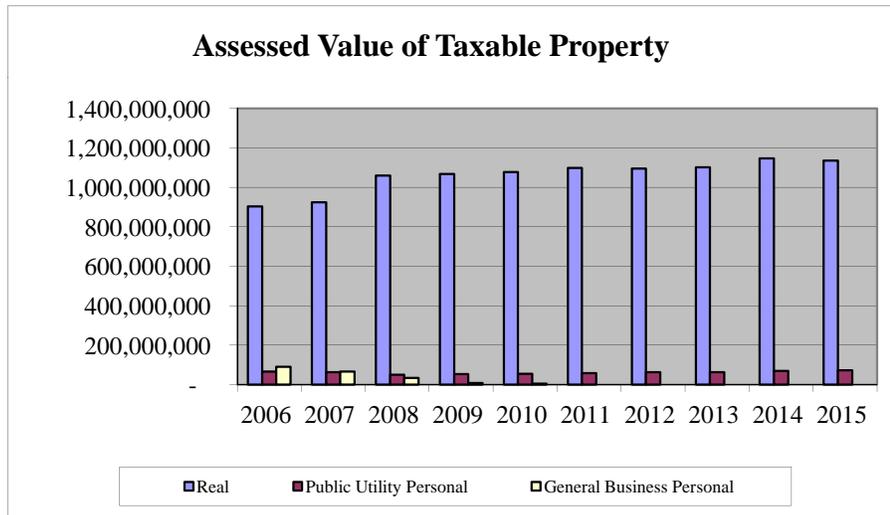
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax was phased out beginning in 2006. The listing percentage is 18.75% for 2006, 12.5% for 2007, 6.25% for 2008 and zero for 2009. Beginning in 2009, Tangible Personal Property consisted only of Telephone/Telecommunications property. This property was assessed at 12.5 percent for 2009 and 6.25 percent for 2010 and will be assessed at zero for 2011.

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

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

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

Personal Property		Total			Total Direct Rate (1)	
General Business	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio		
	\$90,288,410	\$481,538,187	\$1,058,728,110	\$3,136,273,962	33.76%	9.37
	64,703,330	517,626,640	1,051,245,490	3,229,646,631	32.55%	9.31
	33,529,260	536,468,160	1,141,838,350	3,617,996,276	31.56%	8.82
	7,598,130	60,785,040	1,126,753,290	3,169,096,274	35.55%	9.91
	3,667,010	58,672,160	1,135,494,520	3,199,470,369	35.49%	9.90
	0	0	1,156,239,710	3,203,924,846	36.09%	11.04
	0	0	1,156,700,400	3,198,902,252	36.16%	11.48
	0	0	1,164,384,800	3,219,691,491	36.16%	11.95
	0	0	1,214,861,680	3,352,814,239	36.23%	11.70
	0	0	1,207,901,000	3,327,752,405	36.30%	11.67



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
2006	\$27,978,371	\$5,648,143	\$33,626,514	\$2,088,784,285	\$489,475,114	\$2,578,259,399
2007	42,522,914	5,420,686	47,943,600	2,137,357,542	501,797,771	2,639,155,313
2008	62,231,371	24,628,000	86,859,371	2,445,954,571	576,501,971	3,022,456,542
2009	35,278,857	8,773,857	44,052,714	2,478,421,171	568,028,400	3,046,449,571
2010	25,797,886	7,478,400	33,276,286	2,502,779,143	573,299,486	3,076,078,629
2011	25,331,771	6,039,400	31,371,171	2,570,695,943	564,005,800	3,134,701,743
2012	18,691,000	3,727,890	22,418,890	2,588,005,400	537,174,510	3,125,179,910
2013	15,977,860	6,790,940	22,768,800	2,601,153,340	544,252,030	3,145,405,370
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

(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, 2015

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 2015.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Chillicothe City Schools	\$1,256.46	\$1,623.48
Board of MR/DD	160.59	206.31
Children Services	24.17	34.91
ADAMH Board	28.96	34.07
Health Board	29.34	35.00
County General Fund	94.94	108.50
Senior Citizens	12.96	17.50
City of Chillicothe	98.00	112.00
Pickaway-Ross JVS	74.38	111.34
Scioto Township	18.05	21.00
Chillicothe - Ross Library	28.87	35.00
Total	<u>\$1,826.72</u>	<u>\$2,339.11</u>

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

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

Table 8

	2006	2007	2008	2009	2010
Unvoted Millage					
Operating	2.00	2.00	2.00	3.10	3.10
Voted Millage - by levy					
2002/2010 MRDD - (1)					
Residential/Agricultural Real	2.801016	2.795319	2.506875	2.509032	2.510232
Commercial/Industrial and Public Utility Real	2.893299	2.900916	2.649534	2.721537	2.727375
Public Utility Personal	3.00	3.00	3.00	3.00	3.00
2004 MRDD - (2)					
Residential/Agricultural Real	1.965879	1.96188	1.759436	1.76095	1.761792
Commercial/Industrial and Public Utility Real	2.026573	2.031907	1.855828	1.906262	1.910353
Public Utility Personal	2.10	2.10	2.10	2.10	2.10
2007 Senior Citizens - 5 years (3)					
Residential/Agricultural Real	0.280207	0.279637	0.448405	0.448791	0.449006
Commercial/Industrial and Public Utility Real	0.28951	0.290272	0.456671	0.469082	0.470088
Public Utility Personal	0.30	0.30	0.50	0.50	0.50
2003 Children's Services - 5 years (4)					
Residential/Agricultural Real	0.934025	0.932126	0.835941	0.83666	0.83706
Commercial/Industrial and Public Utility Real	0.965035	0.967575	0.883728	0.907744	0.909692
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1992/2011 Health District - 5 years (5)					
Residential/Agricultural Real	0.596965	0.595751	0.534277	0.534737	0.534993
Commercial/Industrial and Public Utility Real	0.799408	0.801513	0.732057	0.751951	0.753564
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1982/2012 ADAMH Operating - 10 years (6)					
Residential/Agricultural Real	0.512447	0.495543	0.479602	0.470663	0.46073
Commercial/Industrial and Public Utility Real	0.595992	0.594562	0.573011	0.581543	0.597357
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
Total voted millage by type of property					
Residential/Agricultural Real	7.090539	7.060256	6.564536	6.560833	6.553813
Commercial/Industrial and Public Utility Real	7.569817	7.586745	7.150829	7.338119	7.368429
Public Utility Personal	8.40	8.40	8.60	8.60	8.60
Total millage by type of property					
Residential/Agricultural Real	9.090539	9.060256	8.564536	9.660833	9.653813
Commercial/Industrial and Public Utility Real	9.569817	9.586745	9.150829	10.438119	10.468429
Public Utility Personal	10.40	10.40	10.60	11.70	11.70
Total direct rate (7)	9.37	9.31	8.82	9.91	9.90

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 November 2, 2004, voters approved to replace the 1.50 mill MRDD levy and increase it to 2.10.
- (3) On November 6, 2007, voters approved to replace the 0.30 mill Senior Citizens levy and increase it to 0.50.
- (4) On November 4, 2003, voters approved to replace the 1.00 mill Children Services levy.
- (5) On November 8, 2011, voters approved to replace the 1.00 mill Health District levy.
- (6) On March 6, 2012, voters approved to replace the 1.00 mill ADAMH levy.
- (7) Total direct rate is the weighted average of all individual direct rates.

Source: Ohio Department of Taxation and Ross County Auditor

2011	2012	2013	2014	2015
3.10	3.10	3.10	3.10	3.10
3.734681	3.735103	3.739572	3.583757	3.582662
3.80	3.80	3.726599	3.796553	3.80
3.80	3.80	3.80	3.80	3.80
1.73151	1.731706	1.733778	1.661538	1.66103
1.968086	2.068466	2.028513	2.066593	2.094577
2.10	2.10	2.10	2.10	2.10
0.441289	0.441338	0.441866	0.423455	0.423326
0.484295	0.50	0.49	0.499546	0.50
0.50	0.50	0.50	0.50	0.50
0.822672	0.822765	0.82375	0.789427	0.789186
0.937184	0.984984	0.965959	0.984092	0.997418
1.00	1.00	1.00	1.00	1.00
0.525798	1.00	1.00	0.958333	0.958040
0.776338	1.00	0.980684	0.999093	1.00
1.00	1.00	1.00	1.00	1.00
0.455654	0.445541	1.00	0.989815	0.945558
0.595133	0.622538	0.954256	0.960697	0.973558
1.00	1.00	1.00	1.00	1.00
7.711604	8.176453	8.738966	8.406325	8.359802
8.561036	8.975988	9.146353	9.306574	9.365553
9.40	9.40	9.40	9.40	9.40
10.811604	11.276453	11.838966	11.506325	11.459802
11.661036	12.075988	12.246353	12.406574	12.465553
12.50	12.50	12.50	12.50	12.50
11.04	11.48	11.95	11.70	11.67

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

Table 9

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>In County School Districts:</u>										
Adena	37.00	37.00	36.50	36.50	36.50	36.50	36.50	36.50	35.90	35.90
Chillicothe	50.67	50.67	50.67	50.67	50.67	51.00	51.00	51.00	59.10	59.20
Huntington	31.00	31.00	30.30	30.30	30.30	30.30	30.30	30.30	30.00	30.00
Paint Valley	35.20	35.20	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.20
Southeastern	33.30	33.30	32.70	32.70	32.70	32.70	32.70	32.70	32.00	32.00
Union Scioto	34.60	34.60	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
Zane Trace	32.60	32.50	32.00	32.00	32.00	32.00	32.00	32.00	31.70	31.70
<u>Out of County School Districts:</u>										
Greenfield	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
Miami Trace	36.45	35.95	33.95	36.75	36.75	36.75	34.99	33.59	33.59	32.99
Waverly	36.75	31.75	31.75	31.75	31.75	31.75	31.75	31.80	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	3.20	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	7.00	5.00	5.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Bainbridge	6.00	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Chillicothe	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Clarksburg	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Frankfort	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Kingston	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
South Salem	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10

continued

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

Table 9

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Out of County Corporations:</u>										
Greenfield (1)	1.10	1.10	1.10	1.10	1.10	0.80	0.80	0.80	0.80	0.80
<u>Townships:</u>										
Buckskin	3.50	3.50	3.50	3.50	2.50	2.50	2.50	2.50	2.50	2.50
Colerain	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Concord	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Deerfield	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Franklin	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Green	4.80	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Harrison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Huntington	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Jefferson	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	9.90	9.90
Liberty	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Paint	4.40	4.40	4.40	4.40	2.40	2.40	2.40	2.40	2.40	2.40
Paxton	7.50	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Scioto	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Springfield	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	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
Chillicothe Ross Library	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00

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

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

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

Ross County, Ohio
Principal Taxpayers
As of December 31, 2015 and December 31, 2006

Table 10

Name of Taxpayer	2015			2006		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
American Electric Power	\$49,387,600	1	4.09%	\$29,630,610	2	2.80%
South Central Power Company	9,885,670	2	0.82%	7,887,700	6	0.75%
Paccar, Inc.	9,507,220	3	0.79%	15,002,600	4	1.42%
P H Glatfelter Co. (formerly Mead Corp.)	4,945,640	4	0.41%	59,145,260	1	5.59%
LEX Chillicothe L.P.	4,238,500	5	0.35%	-	-	-
Chillicothe Mall, Inc.	4,218,580	6	0.35%	3,454,820	10	0.33%
DDR Ohio Opportunity II LLC	3,794,550	7	0.31%	3,640,230	9	0.34%
Columbia Gas of Ohio, Inc.	3,498,000	8	0.29%	-	-	-
Central Center	2,791,600	9	0.23%	-	-	-
Sam's Real Estate Business	2,618,050	10	0.22%	-	-	-
Horizon Telecom Inc.	-	-	-	19,160,890	3	1.81%
YSK Corporation	-	-	-	8,054,110	5	0.76%
PPG Industries, Inc.	-	-	-	4,121,600	7	0.39%
Adena Health System	-	-	-	3,930,230	8	0.37%
Total Top Ten Taxpayers	94,885,410		7.86%	154,028,050		14.55%
All Others	<u>1,113,015,590</u>		<u>92.14%</u>	<u>904,700,060</u>		<u>85.45%</u>
TOTAL	<u>\$1,207,901,000</u>		<u>100.00%</u>	<u>\$1,058,728,110</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
2006	\$8,536,320	\$8,253,873	96.69%	\$347,931	\$8,601,804	100.77%
2007	8,489,468	8,236,651	97.02	358,264	8,594,915	101.24
2008	8,764,533	8,430,404	96.19	383,003	8,813,407	100.56
2009	9,915,195	9,511,675	95.93	383,735	9,895,410	99.80
2010	10,003,026	9,641,296	96.38	402,217	10,043,513	100.40
2011	11,505,869	10,997,612	95.58	516,099	11,513,711	100.07
2012	11,537,174	11,057,151	95.84	417,536	11,474,687	99.46
2013	11,595,829	11,166,396	96.30	415,986	11,582,382	99.88
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

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
2006	\$11,219,814
2007	11,221,082
2008	11,063,568
2009	11,212,937
2010	12,000,398
2011	12,433,761
2012	13,388,887
2013	13,871,907
2014	14,597,719
2015	15,718,979

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
2006	1.50%	\$189,891,978	\$415,094,694	\$110,485,836	\$35,414,059	\$750,886,567
2007	1.50%	190,894,283	431,792,252	119,030,061	37,556,436	779,273,032
2008	1.50%	187,851,665	433,509,982	112,387,772	25,224,128	758,973,547
2009	1.50%	177,136,159	443,379,825	94,382,235	29,766,962	744,665,181
2010	1.50%	181,157,600	449,927,800	102,120,733	70,358,067	803,564,200
2011	1.50%	187,080,030	474,197,677	112,262,119	71,554,699	845,094,525
2012	1.50%	191,497,610	498,037,349	122,090,951	87,115,930	898,741,840
2013	1.50%	193,986,629	515,139,925	126,443,377	98,589,281	934,159,212
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

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

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

Ross County, Ohio
Ratios of Outstanding Debt By Type
Last Ten Years

Table 13

Year	Governmental Activities						Total Primary Government	Percentage of Assessed Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita (1)
	General Obligation Bonds	Notes Payable	Capital Leases	Motor Vehicle Gas Tax Revenue Bonds Payable	Sales Tax Revenue Bonds Payable	Loans Payable				
2006	\$6,180,000	\$4,713,000	\$129,782	\$3,635,000	\$0	\$870,829	\$15,528,611	1.47%	0.80%	\$206.62
2007	5,835,000	4,252,500	96,042	3,470,000	0	774,076	14,427,618	1.37%	0.73%	191.35
2008	8,345,000	1,452,000	89,707	3,300,000	0	658,915	13,845,622	1.21%	unavailable	182.00
2009	7,945,000	0	130,874	3,125,000	0	560,530	11,761,404	1.04%	unavailable	154.81
2010	7,530,000	0	144,462	2,945,000	0	459,171	11,078,633	0.98%	unavailable	141.92
2011	7,105,729	0	157,501	2,760,000	0	354,748	10,377,978	0.90%	unavailable	132.94
2012	4,759,904	0	167,052	195,000	4,620,702	247,169	9,989,827	0.86%	0.39%	129.02
2013	4,299,078	0	146,333	0	4,580,227	136,339	9,161,977	0.79%	0.36%	117.60
2014	3,968,253	0	168,386	0	4,179,752	0	8,316,391	0.68%	0.33%	106.53
2015	3,627,427	0	121,717	0	3,774,277	0	7,523,421	0.62%	0.30%	97.49

(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, 2015*

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	\$7,523,421	100.00%	<u>\$7,523,421</u>
Overlapping:			
Cities, Villages, & Townships wholly within the County	10,076,844	100.00%	10,076,844
School Districts wholly within the County	30,800,606	100.00%	30,800,606
Adena Local School District	1,906,424	96.52%	1,840,080
Greenfield Exempted Village School District	1,127,413	26.44%	298,088
Great Oaks Career Center Joint Vocational School District	10,905,000	0.28%	30,534
Miami Trace Local School District	55,699,257	0.10%	55,699
Waverly City School District	4,230,000	3.57%	<u>151,011</u>
Total Overlapping Political Subdivisions			<u>43,252,862</u>
Grand Total			<u><u>\$50,776,283</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 2015 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
2006	75,155	\$1,058,728,110	\$6,180,000	\$397,428	\$5,782,572	0.55%	\$76.94
2007	75,398	1,051,245,490	5,835,000	414,775	5,420,225	0.52%	71.89
2008	76,073	1,141,838,350	8,345,000	167,627	8,177,373	0.72%	107.49
2009	75,972	1,126,753,290	7,945,000	166,191	7,778,809	0.69%	102.39
2010	78,064	1,135,494,520	7,530,000	136,193	7,393,807	0.65%	94.71
2011	78,064	1,156,239,710	7,105,729	185,362	6,920,367	0.60%	88.65
2012	77,429	1,156,700,400	4,759,904	200,730	4,559,174	0.39%	58.88
2013	77,910	1,164,384,800	4,299,078	288,676	4,010,402	0.34%	51.47
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

(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

	2006	2007	2008	2009
Total Assessed Property Value	<u>\$1,058,728,110</u>	<u>\$1,051,245,490</u>	<u>\$1,141,838,350</u>	<u>\$1,126,753,290</u>
Debt Limit (1)	<u>\$24,968,203</u>	<u>\$24,781,137</u>	<u>\$27,045,959</u>	<u>\$26,668,832</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds and Notes	8,608,000	8,005,000	8,667,000	7,945,000
Less Amount Available in Debt Service	<u>(397,428)</u>	<u>(414,775)</u>	<u>(167,627)</u>	<u>(166,191)</u>
Amount of Debt Subject to Limit	<u>8,210,572</u>	<u>7,590,225</u>	<u>8,499,373</u>	<u>7,778,809</u>
Legal Debt Margin	<u>\$16,757,631</u>	<u>\$17,190,912</u>	<u>\$18,546,586</u>	<u>\$18,890,023</u>
Legal Debt Margin as a Percentage of the Debt Limit	67.12%	69.37%	68.57%	70.83%
Unvoted Debt Limit (2)	\$10,587,281	\$10,512,455	\$11,418,384	\$11,267,533
Amount of Debt Subject to Limit	<u>8,210,572</u>	<u>7,590,225</u>	<u>8,499,373</u>	<u>7,778,809</u>
Unvoted Legal Debt Margin	<u>\$2,376,709</u>	<u>\$2,922,230</u>	<u>\$2,919,011</u>	<u>\$3,488,724</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	22.45%	27.80%	25.56%	30.96%

(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

2010	2011	2012	2013	2014	2015
<u>\$1,135,494,520</u>	<u>\$1,156,239,710</u>	<u>\$1,156,700,400</u>	<u>\$1,164,384,800</u>	<u>\$1,214,861,680</u>	<u>\$1,207,901,000</u>
<u>\$26,887,363</u>	<u>\$27,405,993</u>	<u>\$27,417,510</u>	<u>\$27,609,620</u>	<u>\$28,871,542</u>	<u>\$28,697,525</u>
7,530,000 (183,164)	7,095,000 (185,362)	4,750,000 (200,730)	4,290,000 (288,676)	3,960,000 (291,844)	3,620,000 (275,510)
<u>7,346,836</u>	<u>6,909,638</u>	<u>4,549,270</u>	<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>
<u>\$19,540,527</u>	<u>\$20,496,355</u>	<u>\$22,868,240</u>	<u>\$23,608,296</u>	<u>\$25,203,386</u>	<u>\$25,353,035</u>
72.68%	74.79%	83.41%	85.51%	87.29%	88.35%
\$11,354,945	\$11,562,397	\$11,567,004	\$11,643,848	\$12,148,617	\$12,079,010
<u>7,346,836</u>	<u>6,909,638</u>	<u>4,549,270</u>	<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>
<u>\$4,008,109</u>	<u>\$4,652,759</u>	<u>\$7,017,734</u>	<u>\$7,642,524</u>	<u>\$8,480,461</u>	<u>\$8,734,520</u>
35.30%	40.24%	60.67%	65.64%	69.81%	72.31%

Ross County
Demographic and Economic Statistics
Last Ten Years

Table 17

Year	Demographics					Average Unemployment Rates (4)		
	Population (1)	Per Capita Income (2)	Personal Income (in thousands)	Median Age (1)	K-12 School Enrollment (3)	Ross County	State of Ohio	United States
2006	75,155	\$25,553	\$1,920,436	37.4	12,089	6.2%	5.5%	4.6%
2007	75,398	26,397	1,990,281	37.5	11,654	6.9%	5.6%	4.6%
2008	76,073	unavailable	unavailable	37.5	11,830	8.0%	6.5%	5.8%
2009	75,972	unavailable	unavailable	37.5	12,037	12.0%	10.2%	9.3%
2010	78,064	unavailable	unavailable	37.5	11,714	11.5%	10.1%	9.6%
2011	78,064	unavailable	unavailable	37.5	11,821	9.9%	8.6%	8.9%
2012	77,429	32,596	2,523,876	37.5	11,966	8.2%	7.2%	8.1%
2013	77,910	32,596	2,539,554	37.5	11,657	8.5%	7.4%	7.4%
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%

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

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

Table 18

Employer	Nature of Business	2015			2006		
		(1) Number of Employees	Rank	Percentage of Total Employment	(1) Number of Employees	Rank	Percentage of Total Employment
Adena Regional Medical Center	Health/Medical Services	3,037	1	9.49%	2,150	1	6.60%
Kenworth Truck Company (Paccar)	Assembly of Heavy Trucks	2,194	2	6.86%	1,766	2	5.42%
Veterans Affairs Medical Center	Veterans Hospital	1,512	3	4.73%	1,118	4	3.43%
P.H. Glatfelter Company (formerly Mead Corp.)	Specialty Papers & Engineered Products	1,132	4	3.54%	1,576	3	4.83%
Chillicothe Correctional Institute	Ohio Penal Institution	527	5	1.65%	585	6	1.79%
Ross County Correctional Institute	Ohio Penal Institution	495	6	1.55%	604	5	1.85%
Ross County	County Government	436	7	1.36%	553	7	1.70%
Pickaway/Ross JVSD	Vocational Education	342	8	1.07%	252	10	0.77%
Chillicothe City School District	Education	328	9	1.03%	352	8	1.08%
City of Chillicothe	City Governemt	327	10	1.02%	296	9	0.91%
Total		<u>10,330</u>		<u>32.28%</u>	<u>9,252</u>		<u>28.38%</u>
Total Employment within the County		<u>32,000</u>	(2)		<u>32,600</u>	(2)	

Sources:

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

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

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

Table 19

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Legislative and Executive										
Commissioners	4	4	4	4	4	4	4	4	4	4
Auditor	16	16	15	17	16	16	15	14	15	15
Treasurer	7	7	7	7	7	7	7	7	7	7
Prosecuting Attorney	20	21	20	19	20	21	21	19	18	19
Board of Elections	10	10	13	12	10	10	11	10	10	10
Recorder	7	7	6	6	6	7	7	6	6	6
Buildings and Grounds	11	12	11	11	10	10	12	12	11	11
Data Processing	2	2	2	2	2	2	1	1	0	0
Judicial										
Common Pleas Court	17	17	17	17	16	16	14	13	14	14
Probate Court	10	10	10	10	10	10	9	11	11	11
Juvenile Court	21	26	22	24	23	21	22	18	18	18
Clerk of Courts	18	17	18	17	16	17	17	16	17	17
Law Library	1	1	1	1	1	1	1	1	1	1
Public Safety										
Sheriff	125	132	102	93	91	92	95	92	93	104
Probation	6	5	6	6	9	9	10	10	10	10
Emergency Management Agency	3	3	3	3	3	3	3	2	2	2
Dog Warden	6	6	3	3	4	4	4	4	4	3
Coroner	6	6	8	7	6	6	6	6	7	7
Public Works										
Engineer	32	30	31	31	31	30	31	31	31	31
Building Department	3	3	3	3	3	3	1	3	3	3
Planning Department	3	3	2	2	2	2	2	2	2	2
Litter Control	4	4	4	4	2	5	2	5	6	2
Health										
Developmental Disabilities	80	86	85	87	94	100	114	108	117	129
Human Services										
Jobs and Family Services	118	123	122	116	102	97	92	*	*	*
Child Support Enforcement Agency	15	17	17	18	14	13	13	*	*	*
Veteran Services	9	10	10	9	10	10	9	10	10	10
Total	554	578	542	529	512	516	523	405	417	436

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Legislative and Executive										
Commissioners										
Number of purchase orders issued	3,644	3,786	3,602	3,130	3,052	2,901	2,913	2,995	2,521	1,745
Number of meetings	52	53	52	54	53	53	56	53	56	53
Number of buildings maintained	25	25	25	26	22	21	21	21	20	19
Recreational land maintained (in acres)	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65
Number of titled vehicles	154	160	154	177	177	206	164	166	150	160
Auditor										
Number of non-exempt conveyances	1,704	1,567	1,233	1,132	1,240	1,223	1,347	1,450	1,418	1,469
Number of exempt conveyances	1,290	1,112	1,029	988	998	1,088	1,039	1,119	1,174	1,086
Number of real estate transfers	2,994	2,679	2,262	2,120	2,238	2,311	2,386	2,569	2,591	2,555
Number of parcels	41,464	41,825	42,132	42,208	42,419	42,631	42,741	42,855	42,853	43,018
Number of vendor checks issued	24,436	23,834	23,603	23,014	21,804	20,541	19,275	20,943	21,570	21,194
Number of dog tags issued	17,903	17,694	18,216	17,559	17,665	17,180	17,244	16,627	16,327	15,357
Treasurer										
Number of tax payments processed	91,132	92,614	91,674	91,329	99,035	98,633	98,717	99,478	102,426	101,554
Return on portfolio	4.84%	5.10%	3.09%	1.41%	0.97%	0.67%	0.60%	2.70%	1.81%	1.93%
Prosecuting Attorney										
Number of reports received	658	748	738	722	978	861	681	721	664	733
Number of criminal prosecutions	642	645	722	744	717	840	893	791	797	637
Board of Elections										
Number of registered voters	42,351	41,428	44,330	44,433	45,332	45,841	46,750	42,350	42,581	41,684
Number of voters last general election	24,345	16,555	32,426	20,741	22,429	21,076	30,474	10,643	16,992	19,515
Percentage of register voters that voted	57.48%	39.96%	73.15%	46.68%	49.48%	45.98%	65.19%	25.13%	39.91%	46.82%
Recorder										
Number of deed & lease transactions recorded	4,298	4,145	3,169	3,005	3,294	3,499	3,703	3,904	3,947	4,044
Number of mortgage transactions recorded	3,982	3,536	3,248	3,239	6,275	5,956	6,736	7,117	5,524	5,646
Amount of mortgag transactions (millions of \$'s)	\$721	\$4,763	\$4,925	\$2,692	\$2,542	\$2,020	\$3,054	\$6,740	\$4,730	\$4,338
Number of other transactions	11,022	10,267	8,654	8,018	4,518	4,004	4,015	4,035	4,210	4,044
Buildings and Grounds										
Total community service hours for maintenance	5,824	3,302	3,045	10,593	7,692	8,034	5,981	12,105	5,118	2,643
Title Department										
Number of titles issued	34,705	32,172	31,779	30,351	29,439	29,542	31,484	31,619	30,285	33,845

(continued)

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

Table 20

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Legislative and Executive										
Litter Control & Recycling										
Number of tons of litter collected	85	91	77	87.27	81.53	83.64	86.58	87.52	74.97	105.56
Participants in educational/outreach activities	7,806	10,948	13,162	9,045	9,472	10,900	9,954	10,173	15,525	14,839
Judicial										
Common Pleas Court										
Number of civil cases filed	732	816	1,078	965	873	720	744	704	564	574
Number of criminal cases filed	504	525	583	530	645	627	527	526	493	442
Number of domestic cases filed	610	664	540	545	584	535	505	464	458	426
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Probate Court										
Number of cases filed	1,164	1,110	1,167	1,145	1,117	1,185	1,147	1,123	1,148	1,145
Number of marriage licenses issued	513	529	548	500	524	530	491	512	497	521
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of dependent, neglect or abused cases filed	151	140	145	100	176	250	192	257	243	316
Number of traffic cases filed	497	470	430	415	355	355	306	267	264	338
Number of delinquent cases filed	482	554	557	462	421	458	311	321	338	304
Municipal Court										
Number of civil cases filed	1,820	2,139	2,027	1,895	1,568	1,634	1,698	1,384	1,292	1,311
Number of criminal cases filed	4,645	4,708	4,720	4,122	3,684	4,110	3,590	3,737	3,348	3,082
Number of small claims cases filed	560	716	435	229	163	146	155	142	256	274
Number of traffic cases filed	9,226	8,767	10,327	10,121	8,663	9,023	10,014	8,500	9,617	9,267
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Clerk of Courts										
Number of civil cases filed	732	816	1,078	965	873	720	744	704	572	574
Number of criminal cases filed	504	525	583	530	645	627	528	526	489	442
Public Safety										
Sheriff										
Jail Operation										
Average daily jail census	175	175	191	186	194	181	166	162	187	180
Prisoners booked	7,646	7,936	8,252	7,440	6,268	6,555	5,566	5,621	5,447	5,579
Prisoners released	7,520	7,814	8,089	7,296	5,922	6,600	5,577	5,455	5,451	5,382
Out of County inmate bed days	25,897	25,932	20,697	20,746	14,684	13,030	6,125	5,291	4,614	4,337

(continued)

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

Table 20

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Public Safety										
Sheriff										
Enforcement										
Number of incidents reported	23,464	23,812	22,382	21,337	20,950	20,913	20,678	19,229	19,475	18,608
Number of citations issued	1,540	1,479	1,420	537	1,385	2,131	1,765	1,783	1,137	843
Number of papers served	6,760	8,610	8,979	8,616	10,495	9,327	9,047	7,949	7,558	7,592
Number of 9-1-1 calls	23,282	19,951	22,116	30,412	26,873	35,916	35,630	37,411	44,893	32,312
Number of Sheriff's vehicles	67	71	70	76	55	45	45	55	52	61
Probation										
Average supervised population	561	510	500	625	724	750	830	717	893	514
Number entering supervision	249	200	145	341	341	259	340	256	186	167
Number discharged from supervision	196	90	111	186	292	196	264	284	167	214
Disaster Services										
Number of emergency responses	2	2	3	4	6	3	4	5	3	3
Coroner										
Number of requests for investigation	400	447	434	463	500	557	598	563	553	611
Coroner cases determining manner of death	122	120	135	122	137	144	140	101	110	129
Public Works										
Engineer										
Miles of roads maintained	403	403	402	402	402	402	402	402	402	402
Miles of roads repaved	40	26	33	30	27	17	20	19	10.25	12.68
Number of County maintained bridges	424	424	427	428	429	429	429	430	431	431
Number of bridges replaced	8	1	7	2	1	3	5	4	5	3
Number of culverts built/replaced	21	22	28	72	59	35	34	30	17	28
Number of feet of guardrail installed	6,100	13,049	3,800	27,969	14,875	1,675	1,463	1,912.5	15,862.5	24,512.5
Number of traffic signs erected	817	592	327	429	380	403	525	345	316	1300
Public Works										
Building Department										
Number of permits issued (Commercial/Industrial)	241	263	228	224	187	176	476	206	112	88
Number of inspections performed	1,221	1,039	1,052	831	849	601	1,265	538	292	346
Health										
Commissioners										
Number of children with medical handicap receiving aid	304	258	298	244	381	458	212	267	284	375

(continued)

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

Table 20

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Human Services										
DD										
Number of students enrolled										
Early intervention program	34	49	54	58	56	53	66	74	68	54
Preschool	31	24	16	16	16	22	34	36	41	38
School age	63	61	62	65	66	67	80	80	93	91
Number of adult clients	286	297	314	376	381	427	438	419	406	428
Number of facilities	2	2	2	2	2	2	2	2	2	2
Number of buses	23	23	23	22	23	18	10	5	1	1
Jobs and Family Services										
Average client count - food stamps	10,770	11,437	12,466	14,851	16,735	17,673	18,227	*	*	*
Average client count - WIA	63	194	254	369	453	256	144	*	*	*
Average client count - heating assistance	611	656	239	134	0	0	0	*	*	*
Average client count - job placement	675	816	991	924	1,612	2,119	2,267	*	*	*
Children's Services										
Average client count - foster care	188	185	171	169	194	280	149	*	*	*
Average client count - adoption	8	10	7	12	8	17	16	*	*	*
Total number of abuse & neglect investigations	686	724	602	743	748	830	542	*	*	*
Child Support Enforcement Agency										
Average number of active support orders	6,906	7,197	7,417	7,526	7,888	7,277	7,221	*	*	*
Total amount child support collected (millions of \$'s)	\$13.4	\$13.4	\$14.06	\$13.70	\$12.30	\$14.00	\$12.60	*	*	*
Veteran Services										
Number of clients contacts	32,506	35,600	29,967	31,016	34,710	32,937	32,987	30,496	29,515	33,745
Number of clients receiving material assistance	2,639	4,430	3,918	4,558	2,795	3,013	2,104	2,237	2,632	4,062
Number of client transports	1,620	1,711	1,894	1,914	1,908	2,020	2,052	2,132	2,111	2,035
Economic Development & Assistance										
Number of grant program beneficiaries	1,849	1,162	960	2,577	936	764	592	825	1,741	894

Source: Ross County Officials

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



Dave Yost • Auditor of State

ROSS COUNTY FINANCIAL CONDITION

ROSS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 13, 2016