

**Mary Taylor, CPA**  
Auditor of State



**FINANCIAL CONDITION  
ROSS COUNTY**

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**FINANCIAL CONDITION  
ROSS COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
<i>Supplemental Nutrition Assistance Program Cluster:</i>			
SNAP-Food Stamp Refunds	10.551	G-1011-11-5180	\$ 5,823
FSET/FAET	10.561	G-1011-11-5180	33,541
Food Assistance State Administration Matching Grant	10.561	G-1011-11-5180	481,334
ARRA - State Administration Matching Grants	10.561	G-1011-11-5180	43,281
Total Supplemental Nutrition Assistance Program Cluster			<u>563,979</u>
<b>TOTAL - U.S. DEPARTMENT OF AGRICULTURE</b>			<b><u>563,979</u></b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants/States Program	14.228	B-F-07-066-1	6,136
Community Development Block Grants/States Program	14.228	B-F-08-066-1	181,000
Community Development Block Grants/States Program	14.228	B-Z-08-066-1	144,185
Community Development Block Grants/States Program (CHIP)	14.228	B-C-08-066-1	12,966
Total Community Development Block Grants/State and CHIP			<u>344,287</u>
Home Investment Partnerships Program (CHIP)	14.239	B-C-06-066-2	39,374
<b>TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b><u>383,661</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Passed through the Ohio Office of the Attorney General:</i>			
Crime Victim Assistance	16.575	2008-VAGENE279T	44,654
Crime Victim Assistance	16.575	2008-SAGENE279T	5,277
Crime Victim Assistance	16.575	2009-VAGENE279T	13,749
Crime Victim Assistance	16.575	2009-SAGENE279T	908
Total Crime Victim Assistance			<u>64,588</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Justice Assistance Grant Program - U.S. 23 Major Crimes Task Force	16.579	2008-JG-A01-6494	51,938
ARRA- Edward Byrne Memorial Justice Assistance Grant Program - U.S. 23 Major Crimes Task Force	16.579	2009-RA-A01-2064	16,674
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>68,612</u>
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>			<b><u>133,200</u></b>

continued

**FINANCIAL CONDITION  
ROSS COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed through the Area 20/21 Workforce Investment Board:</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult	17.258	31-6400-085	307,252
Work Investment Act- Adult Administration	17.258	31-6400-085	64,467
ARRA - Workforce Investment Act - Adult	17.258	31-6400-085	142,786
ARRA - Work Investment Act- Adult Administration	17.258	31-6400-085	14,241
Total - Workforce Investment Act - Adult			528,746
Workforce Investment Act - Youth	17.259	31-6400-085	401,038
Work Investment Act - Youth Administration	17.259	31-6400-085	17,642
ARRA - Workforce Investment Act - Youth	17.259	31-6400-085	233,730
Total - Workforce Investment Act - Youth			652,410
Workforce Investment Act - Dislocated Workers Program	17.260	31-6400-085	463,026
Work Investment Act - Dislocated Workers Program - Administration	17.260	31-6400-085	40,204
ARRA - Workforce Investment Act - Dislocated Workers	17.260	31-6400-085	297,710
Total - Workforce Investment Act - Dislocated Workers			800,940
Total Workforce Investment Act Cluster			1,982,096
<b>TOTAL - U.S. DEPARTMENT OF LABOR</b>			<b>1,982,096</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<i>Direct from U.S. Department of Transportation:</i>			
Airport Improvement Program	20.106	n/a	32,910
Airport Improvement Program	20.106	n/a	81,871
Airport Improvement Program	20.106	n/a	668,227
Total Airport Improvement Program			783,008
<i>Passed Through the Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	PID # 21250	210,674
Highway Planning and Construction	20.205	PID # 84940	5,670
Total Highway Planning and Construction			216,344
<b>TOTAL - U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>999,352</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed through the Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education Grants to States	84.027	066225-6BSF-2009/2010	49,612
Special Education Preschool Grants	84.173	066225-PGS1-2009/2010	9,597
Total Special Education Cluster			59,209
State Grants for Innovative Programs	84.298	066225-C2S1-2007	98
<b>TOTAL - U.S. DEPARTMENT OF EDUCATION</b>			<b>59,307</b>

**FINANCIAL CONDITION  
ROSS COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	G-1011-11-5180	57,078
Medical Assistance Program- Waiver Service	93.778	G-1011-11-5180	41,938
Medical Assistance Program- MAC	93.778	G-1011-11-5180	20,378
ARRA- eFMAP Medical Assistance Program	93.778	G-1011-11-5180	28,664
Total Medical Assistance Program			90,980
<i>Passed through the Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-1011-11-5180	46,986
Temporary Assistance for Needy Families (TANF)	93.558	G-1011-11-5180	3,475,820
Child Welfare Services State Grants	93.645	G-1011-11-5180	66,022
IV-E Admin and Training Payment	93.658	G-1011-11-5180	390,376
IV-E Foster Care Maintenance	93.658	G-1011-11-5180	750,487
ARRA- IV-E Foster Care Maintenance	93.658	G-1011-11-5180	39,882
Total - Foster Care Title IV-E			1,180,745
IV-E Admin and Training Payment	93.659	G-1011-11-5180	238,252
Child Abuse and Neglect State Grants	93.669	G-1011-11-5180	1,897
Chaffee Foster Care Independence Program	93.674	G-1011-11-5180	37,042
<i>Child Care Cluster:</i>			
Child Care Development Block Grant	93.575	G-1011-11-5180	144,297
Child Care Mandatory and Matching Funds	93.596	G-1011-11-5180	477,121
ARRA - Child Care Development Block Grant	93.713	G-1011-11-5180	189,548
Total Child Care Cluster			810,966
Social Service Block Grant	93.667	G-1011-11-5180	1,390,529
Child Support Enforcement	93.563	G-1011-11-5180	292,233
ARRA - Child Support Enforcement	93.563	G-1011-11-5180	572,884
Total - Child Support Enforcement			865,117
Medical Assistance Program	93.778	G-1011-11-5180	787,082
<b>TOTAL - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>9,048,516</b>

continued

**FINANCIAL CONDITION  
ROSS COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009  
(Continued)**

Federal Grantor/ Pass Through Grantor/ Program Title:	Federal CFDA Number	Pass- through Grant Number	Expenditures
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed through the Ohio Department of Public Safety - Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	2009-EP-E9-0061	51,000
<i>Homeland Security Grant Program:</i>			
Homeland Security Grant Program	97.067	2007-GE-T7-0030	2,971
Homeland Security Grant Program	97.067	2008-GE-T8-0025	51,930
Total Homeland Security Grant Program			54,901
<b>TOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>105,901</b>
<b><u>U.S. ELECTION ASSISTANCE COMMISSION</u></b>			
<i>Passed Through the Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities - Grants to States	93.617	n/a	11,665
Help America Vote Act Requirements Payments	90.401	n/a	7,686
<b>TOTAL - U.S. ELECTION ASSISTANCE COMMISSION</b>			<b>19,351</b>
<b>Total Federal Awards Expenditures</b>			<b>\$ 13,295,363</b>

The accompanying notes are an integral part of this schedule.



**FINANCIAL CONDITION  
ROSS COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting, except for Highway Planning Construction (CFDA #20.205) and Workforce Investment Act Cluster (CFDA #17.258, #17.259, and #17.260) expenditures which are presented on an accrual basis.

**NOTE B - SUBRECIPIENTS**

The County passes-through certain Federal assistance received from the Ohio Department of Development to the City of Chillicothe (subrecipient). As described in Note A, the County records expenditures of Federal awards to the City of Chillicothe when paid in cash.

The City of Chillicothe has certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money was recorded as a disbursement on the Federal Award Expenditure Schedule (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the schedule.

These loans are collateralized by mortgages on the property. At December 31, 2009, the gross amount of loans outstanding under this program was \$17,759. There are no delinquent amounts due.

**NOTE D - 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.

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# Mary Taylor, CPA

Auditor of State

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

Ross County  
2 North Paint Street  
Chillicothe, Ohio 45601

To the Board of County Commissioners:

We have audited 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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 10, 2010. 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 the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 10, 2010.

We intend this report solely for the information and use of management, the audit committee, the Board of County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 10, 2010



# Mary Taylor, CPA

## Auditor of State

### **INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND FEDERAL AWARDS EXPENDITURE SCHEDULE**

Ross County  
2 North Paint Street  
Chillicothe, Ohio 45601

To the Board of County Commissioners:

#### **Compliance**

We have audited the compliance of Ross County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Ross County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

#### **Internal Control Over Compliance**

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### **Federal Awards Expenditures Schedule**

We have also 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, 2009, and have issued our report thereon dated June 10, 2010. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 10, 2010, except for the Federal Awards Expenditure Schedule dated June 17, 2010.

**FINANCIAL CONDITION  
ROSS COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2009**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(ii)</b>	<b>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(iv)</b>	<b>Were there any other significant deficiencies in internal control reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	<b>No</b>
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Supplemental Nutrition Assistance Program Cluster CFDA #10.551,10.561 Workforce Investment Act Cluster CFDA #17.258, 17.259, 17.260 Temporary Assistance for Needy Families CFDA #93.558 Child Care Cluster CFDA #93.575, 93.596, 93.713 Child Support Enforcement CFDA #93.563 Social Services Block Grant CFDA #93.667 Foster Care Title IV-E CFDA #93.658
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 398,861 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	<b>Yes</b>

**FINANCIAL CONDITION  
ROSS COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2009  
(Continued)**

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

None

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

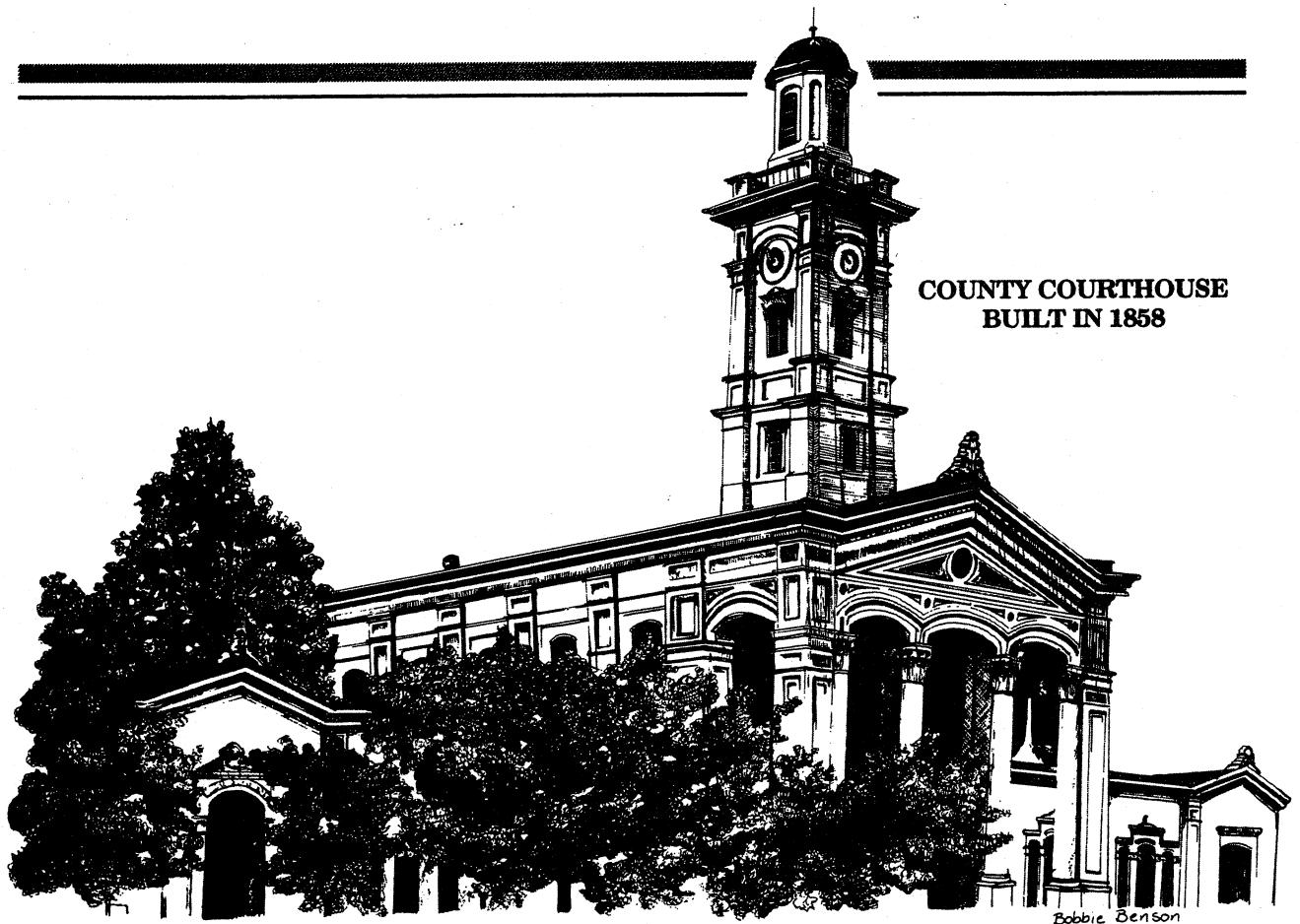
None



# ROSS COUNTY OHIO

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## Comprehensive Annual Financial Report

For The Year Ended December 31, 2009

# ROSS COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2009



Prepared by the Ross County Auditor's Office

Stephen A. Neal  
Ross County Auditor

**Ross County, Ohio**  
*Comprehensive Annual Financial Report*  
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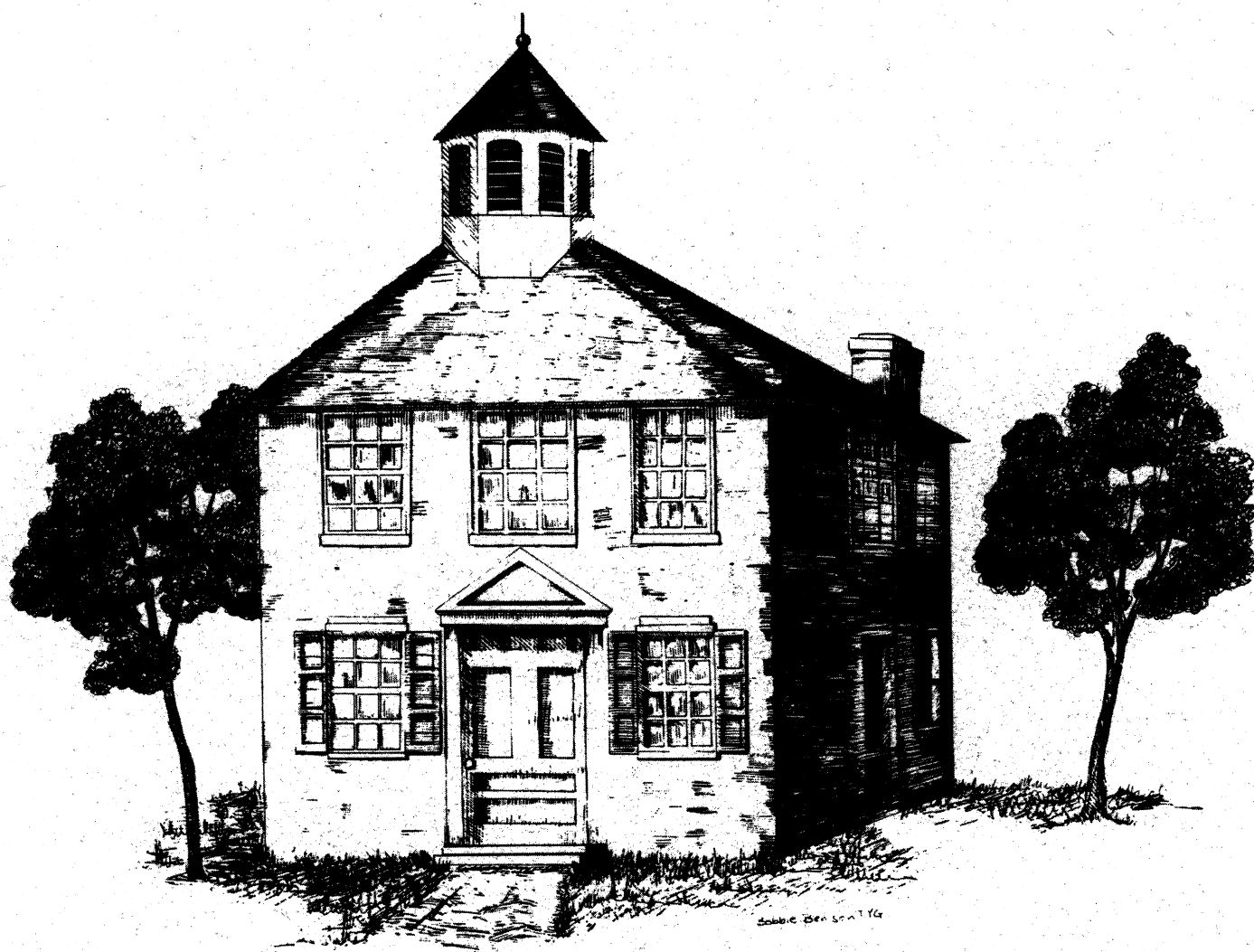
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# *INTRODUCTORY SECTION*



## Ohio's First Statehouse

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



# Auditor of Ross County

**STEPHEN A. NEAL**

June 10, 2010

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

Honorable James M. Caldwell  
Honorable Frank X. Hirsch  
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, 2009. This report conforms to generally accepted accounting principles as applicable to governmental entities.

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

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

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

The Independent Accountants' Report is located at the front of the financial section of this report and contains an unqualified opinion issued by the Auditor of State of Ohio on the County's financial statements for the year ended December 31, 2009.

## 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 75,972

according to the Federal Census Bureau. There are 88 counties in the State of Ohio and Ross County ranks 34<sup>th</sup> in population among these counties.

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

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

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

Ross County employs 529 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 Statement No. 39 in defining the financial reporting entity. The financial reporting entity of the County includes all of the elected officials, organizations, activities and functions that are not legally separate from the County and whose corporate powers the County holds.

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

## ECONOMIC CONDITIONS AND OUTLOOK

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

Adena Regional Medical Center, a private non-profit health care corporation, is the County's largest employer employing 2,350 people. The County's largest industrial employer is P. H. Glatfelter Co. that employs 1,332 people. Other major employers in Ross County and the number of people employed include the Veteran's Affairs Medical Center (1,389), Kenworth Truck Company, (1,014), and two state prisons that employ 1,087 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 \$52 million of agricultural products are produced in the County annually. There are an estimated 1,000 farms containing approximately 216,000 acres of land.

Ross County has experienced steady growth in population. The 2009 population, as estimated by the Federal Bureau of the Census, stood at 75,972 people, an increase of 2,627 people or about 3.6% from the 2000 Decennial Census count.

Ross County's average unemployment rate stood at 12.0% in 2009, which was up from the 8.0% reported for the previous year and reflects the general trend in the national economy.

The retail market in Ross County grew modestly in 2009 as evidenced by the County's sales tax revenues reported in the government-wide statements. The total 2009 County sales tax revenue was \$11,212,937 up \$149,369 or 1.35% from the 2008 sales tax revenue of \$11,063,568. Ross County continues to serve much of southeastern Ohio as a regional shopping hub.

Ross County's rich prehistoric Indian heritage and its prominent place in the development of the Northwest Territory and in Ohio statehood make the County an attractive tourist stop. Major attractions include the outdoor drama Tecumseh, Hopewell Culture National Historical Park, the Adena State Memorial, the Chillicothe Paints Prospect League baseball team, the First Capital District in downtown Chillicothe, and several state parks located in or near Ross County. Collections from the County's 4.25% hotel/motel tax for 2009, which funds the Ross County and Chillicothe Convention and Visitors Bureau (3%) and the Ross County Convention Facilities Authority (1.25%), totaled \$253,928. This was a decrease of 5.8% from the previous year's total of \$269,638. It is expected that the tourism industry will grow in the future once the overall economy improves due to the efforts of community leaders to promote the area.

Heading into 2010, Ross County officials are cautiously optimistic about the prospects of long-term economic growth within the County even though the downturn in the national economy is having an impact now. Having identified economic development as the number one priority of the County, the Board of County Commissioners contributed funds to an Office of Economic Development, along with the City of Chillicothe, the Ross County Community Improvement Corporation (CIC) and the Chillicothe and Ross County Chamber of Commerce, to promote economic development in Ross County. In addition, the Ohio Department of Development leases office space from Ross County for an Economic Outreach Office to assist with economic development efforts throughout the region. The cooperative aim of all economic development officials in the County has been to assist existing business with job retention and expansion, while at the same time reaching out to new business prospects both domestically and internationally. The County Commissioners have also created four Jobs & Enterprise Zones in the County offering tax incentives and other benefits to new or expanding businesses located in these zones, as permitted by Ohio law.

The County continues to work with the CIC, the City of Chillicothe and other economic development officials to develop the Gateway Interchange Industrial Park. This Industrial Park is strategically located at the intersection of U.S. Route 35 and State Route 104. The development of this industrial park is seen as another positive step in the community's efforts to attract new industrial employers to the County and is being actively marketed by economic development officials. Recently, the Ross County Community Improvement Corporation obtained a \$500,000 grant from the State of Ohio, a \$500,000 low interest loan from the State of Ohio, and a \$245,000 private bank loan; as well as committed a \$250,000 equity contribution in the form of land and site improvements to construct a spec building in the industrial park. This spec building was completed in 2008.

Planning for the future, officials are now working to develop a major commerce park north of Chillicothe near the intersection of the State Route 207 and U.S. Route 23 connector that opened in the fall of 2006. Discussions are underway to extend State Route 207 to the intersection of State Routes 159 and 180, which will open this area up to even greater potential development. The County also received a federal grant and has run a main water line to this site. This planned commerce park should play a prominent role in the future economic development of the Ross County area.

#### RELEVANT FINANCIAL POLICIES

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

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

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

The County also has a Policy 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

The widening of St. Rt. 104 to five lanes from the U.S. Rt. 35 exit and extending to the new St. Rt. 207 connector began last summer. The County secured nearly \$11.7 million of federal and state funding to complete this widening. The County developed the plans in-house at an estimated cost of \$1.6 million as the County's contribution. This widening has been identified as a priority for the County for several years to relieve traffic congestion, which is increasing with the recent completion of the St. Rt. 207 connector. This improvement will also enhance the County's economic development efforts by improving access to the Gateway Interchange Industrial Park. This widening project should be completed prior to the end of this year.

In 2009, Ross County began 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. The County's 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.

The County also updated its aerial and oblique photography during 2009 with a contract through Pictometry International for a total cost of \$84,200. This updated photography replaces three year old photography and will be used by the County in a variety of ways. Detailed maps with current photography are extremely important for our public safety forces. Economic development site selectors and other real estate professionals need good geographic information and photography when considering development projects within the area. This information is also used to update the County's real property

tax records regarding new construction and demolition. With a program called ChangeFindr, footprints of buildings that have changed since the last photography can be highlighted on the new photography so appraisal staff can review for valuation changes.

### FOR THE FUTURE

The County has recently awarded a bid to The Shelly Company to resurface over thirty-six miles of county and township roadway during 2009 at a total cost of \$1.92 million. As has been customary for some time, the County Engineer combined township road improvements projects with the County's projects into one large bid in an attempt to secure the lowest possible cost for all entities involved. The participating townships transfer funds to the County to pay their project costs. The sources of revenue to pay for these projects include the County's motor vehicle and gasoline tax receipts, State Issue One funds and Federal Community Development Block Grant awards. All paving is to be completed by October 1, 2010.

Searching for ways to better use available technology to improve service and reduce costs, the County Auditor, in cooperation with the County Auditors' Association of Ohio (CAAO), has secured a state grant in the amount of \$80,000 to determine the feasibility of the development of a joint Ohio county financial and payroll software package that could be shared and maintained by multiple counties. A decision has been made that the best potential option to consider is the modification of the existing Ohio State Auditor's Uniform Accounting Network (UAN) for smaller governments like townships and villages to be adaptable to counties. The feasibility and cost of modification to the UAN to accommodate counties should be made by the state auditor's office before the end of this year. A group of county auditors from around the state are working with the Ross County Auditor and the State Auditor's office on this project.

The County Commissioners recently created the Ross County Re-entry Coalition to work to reduce the recidivism rate of County ex-offenders. This Coalition will function as a group of County officials, non-profits, social service agencies, businesses, citizens and faith-based partners who are united in and committed to reducing recidivism among ex-offenders living in Ross County. It is the mission of the Ross County Re-entry Coalition to provide leadership, oversight and implementation guidance in order to assist individuals released from prison or the County jail and returning to the community to succeed. The Coalition hopes to provide coordinated opportunities through a network of services that these individuals can access. The Coalition is actively seeking grants and other funding opportunities. The ultimate goal of this Coalition is to build a safer community and reduce the tremendous cost of crime to its citizens.

### 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, 2008. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

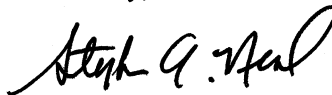
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal 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 nineteen 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 2009 Comprehensive Annual Financial Report of Ross County demonstrates the continual commitment to professionalism of the Ross County Auditor's office. This report significantly increases the accountability of the management of the County to its taxpayers.

My sincere thanks to the Board of Ross County Commissioners, each of the other elected officials and department heads, and a great number of County employees without whose cooperation the preparation of this report would not have been possible.

I also want to acknowledge and thank J.L. Uhrig and Associates, Inc. for their professional expertise and technical assistance in preparing this report. Finally, I would like to express my deep appreciation to all the members of my staff who contributed to this report, especially Mike Neal, Lucy Thomas, Jerry Uhrig, Jeanne Groves, and Rita Haubeil.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephen A. Neal". The signature is written in a cursive style with a large, looping initial "S".

Stephen A. Neal, CGFM  
Ross County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Ross County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A stylized handwritten signature in black ink.

President

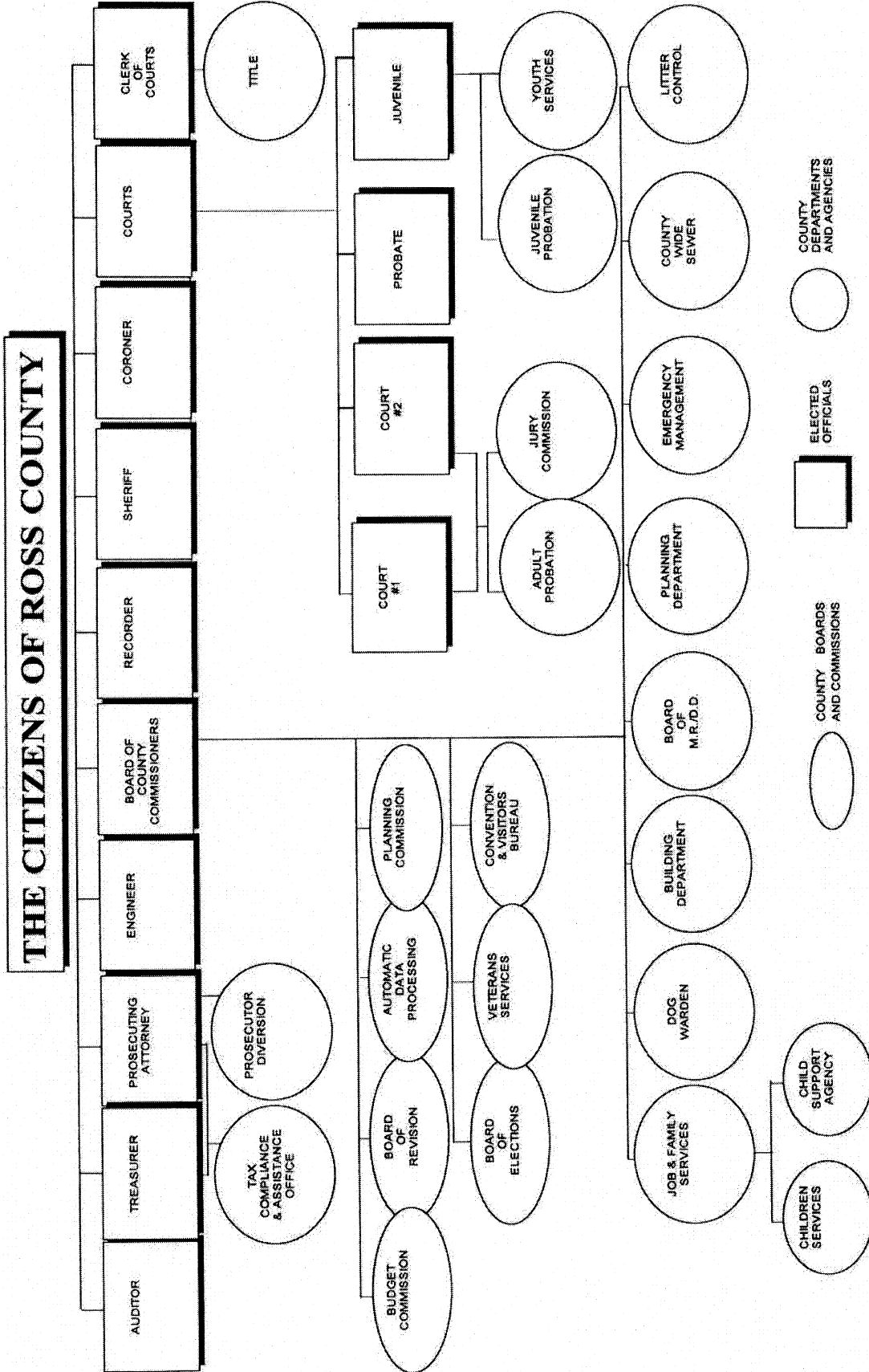
A handwritten signature in black ink that reads "Jeffrey R. Emmer".

Executive Director

**Ross County, Ohio**  
*Elected Officials*  
*As of December 31, 2009*

<b>Elected Officials</b>	<b>Title</b>	<b>Term of Office</b>
James M. Caldwell	County Commissioner	1/02/09 to 1/01/13
Frank X. Hirsch	County Commissioner	1/03/09 to 1/02/13
R. Douglas Corcoran	County Commissioner	1/01/07 to 12/31/10
Stephen A. Neal	County Auditor	3/12/07 to 3/13/11
Jerald A. Byers	County Treasurer	9/07/09 to 9/02/13
Michael M. Ater	Prosecuting Attorney	1/05/09 to 1/07/13
Charles R. Ortman	County Engineer	1/05/09 to 1/07/13
Kathy Dunn	County Recorder	1/05/09 to 1/07/13
John A. Gabis, MD	County Coroner	1/05/09 to 1/07/13
Ty D. Hinton	Clerk of Courts	1/05/09 to 1/07/13
George W. Lavender	County Sheriff	1/05/09 to 1/07/13
Scott W. Nusbaum	Common Pleas Court Judge	1/01/07 to 12/31/12
William J. Corzine	Common Pleas Court Judge	2/09/05 to 2/08/11
Richard G. Ward	Probate/Juvenile Court Judge	2/09/09 to 2/08/15

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



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# *FINANCIAL SECTION*



## Ross County Historical Society Museum

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

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# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

Ross County  
2 North Paint Street  
Chillicothe, Ohio 45601

To the Board of County Commissioners:

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, 2009, which collectively comprises the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Job and Family Services, Motor Vehicle Gas Tax, Correctional and Law Enforcement, Board of Developmental Disabilities, and the Economic Development Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



**Mary Taylor, CPA**  
Auditor of State

June 10, 2010

**Ross County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*(Unaudited)*

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The discussion and analysis of Ross County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2009. 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 2009 are as follows:

Total assets of the County exceeded its total liabilities at December 31, 2009 by \$44,700,444.

The County's total net assets increased \$3,748,589 or 9.15% from 2008 to 2009.

Program revenues for governmental activities accounted for \$36,061,203 or 60.95% of total governmental activities revenue. General revenues for governmental activities accounted for \$23,105,693 or 39.05%, of total governmental activities revenue.

The County had \$55,441,007 in expenses related to governmental activities; \$36,061,203 of these expenses were offset by program specific charges for services, operating and capital grants and contributions. General revenues (primarily taxes) of \$23,105,693 were sufficient to provide for the remainder of these programs.

Among major funds, the General Fund had \$19,617,890 in revenues, \$11,462,601 in expenditures, and (\$7,309,345) in total other financing sources and uses. The fund balance in the General Fund increased by \$845,944 from \$2,986,976 to \$3,832,920.

In 2009, the County's outstanding bonds reflect a net decrease of \$575,000 or 4.94% to \$11,070,000. Bond anticipation notes outstanding of \$1,452,000 were completely retired during the year and loans outstanding at year-end totaled \$560,530, thus reflecting a decrease of \$1,550,385 from the notes and loans outstanding at the end of the prior year. Total debt outstanding decreased in 2009 by \$2,085,043 to \$11,773,784.

**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 Assets and the Statement of Activities provides information about the activities of the County as a whole and present a longer-term view of the County's finances.

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

**Ross County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*(Unaudited)*

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REPORTING THE COUNTY AS A WHOLE

**Statement of Net Assets 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 2009?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. The accrual basis of accounting recognizes all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets 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 assets 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 Assets 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, Job and Family Services Fund, Motor Vehicle Gas Tax Fund, Correctional and Law Enforcement Fund, Board of Developmental Disabilities Fund and Economic Development Fund.

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

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

**Ross County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*(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 County's run-off claims from the previous health benefit self-insurance program, the activity from the new fully funded health benefit program, and the activity from the new workers' compensation retrospective rating program. Because this service predominately benefits governmental rather than business-type functions, it has been included with governmental activities in the government-wide financial statements.

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

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

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

#### **Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2009 compared to 2008:

**Ross County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*(Unaudited)*

**Table 1**  
**Net Assets**

	Governmental		Business-Type		Total	
	Activities		Activities			
	2009	Restated 2008	2009	2008	2009	2008
<i>Assets:</i>						
Current and Other Assets	\$30,649,110	\$28,785,382	\$52,740	\$40,059	\$30,701,850	\$28,825,441
Capital Assets, Net	40,350,349	41,070,987	96,415	101,415	40,446,764	41,172,402
<b>Total Assets</b>	<b>70,999,459</b>	<b>69,856,369</b>	<b>149,155</b>	<b>141,474</b>	<b>71,148,614</b>	<b>69,997,843</b>
<i>Liabilities:</i>						
Current and Other Liabilities	12,728,899	13,061,110	1,804	16,823	12,730,703	13,077,933
Long-Term Liabilities	13,717,467	15,968,055	0	0	13,717,467	15,968,055
<b>Total Liabilities</b>	<b>26,446,366</b>	<b>29,029,165</b>	<b>1,804</b>	<b>16,823</b>	<b>26,448,170</b>	<b>29,045,988</b>
<i>Net Assets:</i>						
Invested in Capital Assets,						
Net of Related Debt	29,706,359	28,280,507	96,415	101,415	29,802,774	28,381,922
Restricted	10,892,991	10,932,310	0	0	10,892,991	10,932,310
Unrestricted	3,953,743	1,614,387	50,936	23,236	4,004,679	1,637,623
<b>Total Net Assets</b>	<b>\$44,553,093</b>	<b>\$40,827,204</b>	<b>\$147,351</b>	<b>\$124,651</b>	<b>\$44,700,444</b>	<b>\$40,951,855</b>

Current assets increased due to a rise in intergovernmental receivable from the small cities block grant program, as well as the human service programs through Job and Family Services, and Children Services.

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

Current liabilities decreased due a drop in intergovernmental payable from the savings in the County's new workers' compensation retrospective rating program that began in 2009.

Long-term liabilities decreased from the reduction in the County's long-term bond obligations from the scheduled debt payments made in accordance with the debt covenants, as well as the County's retirement of long-term note obligations.

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$44,700,444. By far, the largest portion of the County's net assets (66.67%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure), less any related debt used to acquire those assets that are 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 assets represents resources that are subject to restrictions on how they can be used. These resources accounted for 24.37% of total net assets. The remaining balance represents unrestricted net assets and may be used to meet the County's ongoing obligation to citizens and creditors. Total net assets increased in 2009 by \$3,748,589. As of December



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31, 2009, the County is able to report positive net assets of \$44,553,093 for governmental type activities. For business type activities, positive net assets of \$147,351 are reported.

Table 2 shows the changes in net assets for the year 2009. Revenue and expense comparisons to 2008 are presented to provide a comparative analysis of government-wide data with the prior year.

**Table 2**  
**Changes in Net Assets**

	Governmental Activities		Business-Type Activities		Total	
	2009	Restated 2008	2009	2008	2009	2008
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$8,070,246	\$7,791,605	\$53,554	\$53,499	\$8,123,800	\$7,845,104
Operating Grants and Contributions	25,833,502	24,382,925	0	0	25,833,502	24,382,925
Capital Grants and Contributions	2,157,455	1,773,849	0	0	2,157,455	1,773,849
<b>Total Program Revenues</b>	<b>36,061,203</b>	<b>33,948,379</b>	<b>53,554</b>	<b>53,499</b>	<b>36,114,757</b>	<b>34,001,878</b>
<i>General Revenues:</i>						
Property Taxes	8,637,273	8,234,150	0	0	8,637,273	8,234,150
Sales Tax	11,212,937	11,063,568	0	0	11,212,937	11,063,568
Grants and Entitlements	1,600,032	1,396,402	0	0	1,600,032	1,396,402
Investment Earnings	356,226	624,595	0	0	356,226	624,595
Miscellaneous	1,299,225	1,118,999	1,660	1,996	1,300,885	1,120,995
<b>Total General Revenues</b>	<b>23,105,693</b>	<b>22,437,714</b>	<b>1,660</b>	<b>1,996</b>	<b>23,107,353</b>	<b>22,439,710</b>
<b>Total Revenues</b>	<b>59,166,896</b>	<b>56,386,093</b>	<b>55,214</b>	<b>55,495</b>	<b>59,222,110</b>	<b>56,441,588</b>
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	6,038,689	6,219,012	0	0	6,038,689	6,219,012
Judicial	4,001,088	4,063,096	0	0	4,001,088	4,063,096
Public Safety	10,166,766	11,381,124	0	0	10,166,766	11,381,124
Public Works	8,100,154	6,143,054	0	0	8,100,154	6,143,054
Health	506,371	633,843	0	0	506,371	633,843
Human Services	25,364,508	24,751,610	0	0	25,364,508	24,751,610
Economic Development and Assistance	665,792	884,524	0	0	665,792	884,524
Interest and Fiscal Charges	597,639	747,836	0	0	597,639	747,836
County Wide Sewer	0	0	32,514	88,292	32,514	88,292
<b>Total Expenses</b>	<b>55,441,007</b>	<b>54,824,099</b>	<b>32,514</b>	<b>88,292</b>	<b>55,473,521</b>	<b>54,912,391</b>
<b>Change in Net Assets</b>	<b>3,725,889</b>	<b>1,561,994</b>	<b>22,700</b>	<b>(32,797)</b>	<b>3,748,589</b>	<b>1,529,197</b>
<b>Net Assets - January 1, Restated</b>	<b>40,827,204</b>	<b>39,265,210</b>	<b>124,651</b>	<b>157,448</b>	<b>40,951,855</b>	<b>39,422,658</b>
<b>Net Assets - December 31</b>	<b>\$44,553,093</b>	<b>\$40,827,204</b>	<b>\$147,351</b>	<b>\$124,651</b>	<b>\$44,700,444</b>	<b>\$40,951,855</b>

**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 89.59% of the total governmental activities. Human Services, which accounts for 45.75% 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 Job and Family Services, Board of

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Developmental Disabilities, Child Support Enforcement Agency and Children Services. Public Safety, which represents 18.34% of the total, represents costs mainly associated with the operation of the Sheriff's Department and County Correctional Facility. Public Works, which accounts for 14.61% 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 10.89% 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. The Child Support Enforcement and Jobs and Family Services Departments are basically funded with federal and state monies. 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 through transfers from the General Fund and charges for services 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 assets for the governmental activities increased \$3,725,889 or 9.13%. Last year, net assets increased \$1,561,994 or 3.98%. Total revenues increased \$2,780,803 or 4.94% over last year and expenses increased \$616,908 or 1.13% over last year.

The major factor in the change in revenues is due to a significant increase in program revenues of \$2,112,824 over last year, representing 75.98% of the increase in total revenues. Charges for services, operating grants, and capital grants each contributed to this increase by reflecting increases of \$278,641, \$1,450,577 and \$383,606 respectively.

General revenues also contributed an increase of \$667,979 or 24.02% to the increase in total revenues, with property taxes, and grants and entitlements not restricted to specific programs comprising the largest percentage of the increase in general revenues.

Total expenses increased by \$616,908 or 1.13%. Human Services expenses increased \$612,898 or 2.48% due primarily to increased operational activity at the Board of Developmental Disabilities. Public Works expenses increased \$1,957,100 or 31.86% due to the fact that the County did not capitalize as much on the County roads and bridges or at the Ross County Airport this year compared to last year, and the current year operational expenses and depreciation charged to these assets were greater than those of last year. The overall increase in the previously mentioned program service areas was reduced by a decrease in Public Safety expenses, which reflects a decrease of \$1,214,358 or 10.67% that is attributed mainly to cuts in the overall operational activity at the Sheriff's Department and County Correctional Facility. Further reductions totaling \$738,732 or 5.89% in the remaining program areas - Legislative and Executive, Judicial, Health, Economic Development and Assistance, and Interest and Fiscal Charges - helped to minimize some of the overall increase in expenses.

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

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

	Total Cost of Services	Total Cost of Services	Net Cost of Services	Net Cost of Services
	2009	2008	2009	2008
<i>General Government:</i>				
Legislative and Executive	\$6,038,689	\$6,219,012	\$2,865,156	\$2,921,219
Judicial	4,001,088	4,063,096	2,302,326	2,488,938
Public Safety	10,166,766	11,381,124	7,191,712	8,557,785
Public Works	8,100,154	6,143,054	479,009	(1,202,966)
Health	506,371	633,843	506,371	633,843
Human Services	25,364,508	24,751,610	6,745,008	6,148,369
Economic Development and Assistance	665,792	884,524	(1,307,417)	580,696
Interest and Fiscal Charges	597,639	747,836	597,639	747,836
<b>Total Expenses</b>	<b>\$55,441,007</b>	<b>\$54,824,099</b>	<b>\$19,379,804</b>	<b>\$20,875,720</b>

It should be noted that 65.04% of the 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 \$7,191,712 in net cost of services primarily indicates the General Fund support provided for the operation of the County Correctional Facility and Sheriff's Department. To help reduce the financial burden on the General Fund and increase program revenues, the County actively pursues contracts for the housing of prisoners from other jurisdictions. During 2009, the County received \$961,680 in revenue for housing prisoners.

The \$6,745,008 in net cost of services for Human Services demonstrates the costs of services that are not supported from state and federal resources. As such, the taxpayers have approved property tax levies for several programs including the Board of Developmental Disabilities and Children Services. For 2009, the net cost of providing these Human Services was 34.80% 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 assets increased by \$22,700 or 18.21% due to a significant decrease in expenses during 2009.

**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. Unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending

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fund balances of \$10,183,538 (74.47% is unreserved), a decrease of \$201,777 or 1.94% from the previous year. The funds that contributed to this decrease the most were the Motor Vehicle Gas Tax Fund, Economic Development Fund, nonmajor special revenue – Child Enforcement Fund, and nonmajor capital project - Permanent Improvement Fund.

The General Fund is the primary operating fund of the County. At the end of 2009, the total fund balance in the General Fund was \$3,832,920 of which \$3,008,666 was unreserved. During the year, revenues exceeded expenditures by \$8,155,289. However, operating transfers of \$7,434,886 were made to various other funds primarily for the retirement of debt and for the subsidization of the Sheriff's Department, thereby resulting in an increase in the fund balance of \$845,944 or 28.32%. The General Fund balance at year-end equaled 19.54% of the total 2009 General Fund revenue.

For the other major funds of the County, the Job and Family Services fund balance increased \$52,757 due to the fact that the decrease in expenditures related to its programs was greater than the decrease in state and federal funding levels. The Motor Vehicle Gas Tax fund balance decreased \$347,927 due to an increase in expenditures that outpaced the increase in the revenues used to support its activities. The Correctional and Law Enforcement fund balance increased \$368,342 due to a decrease in expenditure activity that, in turn, allowed for a decrease in the subsidization from the General Fund in the current year. The Board of Developmental Disabilities fund balance decreased \$52,873 due to an increase in expenditure activity that exceeded the increase in the revenues used to support its programs. The Economic Development fund balance decreased \$1,156,494 due to the debt service activity that exceeded revenues in the fund and was made possible through interfund advances from other funds.

### **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. Net assets of the Enterprise Fund at year-end were \$147,351, of which \$50,936 was unrestricted.

### **Budgetary Highlights – General Fund**

By state statute, the County Commissioners adopt the annual operating budget for the County on the first day of January. The County's appropriations are restricted by the amount of anticipated revenues certified by the Budget Commission in accordance with the Ohio Revised Code.

The final budgeted revenues and other financing sources were \$19,665,990 representing an increase of \$412,572 from the original budgeted estimate of \$19,253,418. The final budget reflected a 2.14% increase from the original budgeted amount. Actual revenues and other financing sources were \$313,701 or 1.6% more than the final budgeted amount.

During 2009, numerous revisions were made to the original budget of appropriations adopted by the County Commissioners. The most significant revision in appropriations occurred in the general government – legislative and executive function where estimates increased by \$190,301.

The final budgeted expenditures and other financing uses were \$19,872,388 representing an increase of \$287,344 or 1.47% from the original budgeted estimate of \$19,585,054. Actual expenditures and other

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financing uses were more than the final budgeted amount by \$192,726 or .99% due to the advances that were made to other funds.

The combined effect of all these factors allowed the County's actual fund balance in the General Fund at December 31, 2009 to be \$120,975 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, 2009, amounts to \$29,802,774 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2009, road and bridge improvements totaling \$1,959,252 were made throughout the County, bringing the infrastructure investment of the County to a total of \$37,273,902. Note 8 provides additional information about the County's capital asset activity during the 2009 fiscal year.

**Long-Term Debt** - At December 31, 2009, the County had total bonds outstanding of \$11,070,000. The County's long-term bonds reflect a net decrease of \$575,000 during 2009 due to the scheduled payments made on the general obligation bonds. Also during 2009, the County completely retired the bond anticipation notes outstanding of \$1,452,000.

Moody's Investors Service, Inc. assigned a rating of "A1" to the last general obligation bonds issued by the County.

The County's long-term obligations include general obligation bonds, special tax revenue bonds, loans, compensated absences and capital lease obligations. Additional information about the County's notes, bonds and other long-term obligations can be found in Note 9 and Note 10 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.

With the State of Ohio's elimination of the tangible personal property tax for businesses, the County's tangible personal property tax base decreased by \$25,931,130 or 77.34% from 2008 to 2009. However, the State is currently reimbursing counties for tax losses due to the elimination of the tangible personal property tax and these reimbursements are reflected as a part of intergovernmental revenue in the County's financial statements.

Receipts from the County's 1.5% sales tax, the largest revenue source for the County's General Fund, is up this year. Sales tax collections for the first five months of 2010 are up 5.19% from the same period last year. This increase is more than expected and tends to indicate consumer spending in the County is stabilizing.

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The recent drop in interest rates is having a significant impact on the County's revenues for this year. Total investment earnings in 2010 are expected to be about \$257,000 or 27.85% less than the \$356,226 earned in 2009. The County did factor this expected decrease into the current year's budget.

The current unemployment rate in 2010 is 13.3%, up from 12.1% this same time last year. This equates to an additional 700 people in Ross County that are unemployed now over the 4,100 unemployed at the same time last year. Ross County's rate is somewhat higher than the current state and national unemployment rates of 11.5% and 10.2%, respectively.

With regard to Ross County's major industrial employers, Glatfelter Company has stabilized its workforce at the local paper mill after the cuts made in 2008 and actually increased its workforce just slightly in 2009 by 15 jobs or 1.15% of their 1,332 workforce, which serves to strengthen the company financially to better compete in the global market in the future. Kenworth Truck Company, a division of PACCAR, Inc., shrank its workforce once again in 2009 by 60 employees or 5.59%, and continues to adjust work hours periodically for its remaining workforce until orders increase.

Finally, on a positive note, the health care industry is thriving in Ross County. Adena Regional Medical Center has finalized a \$60 million expansion project and hired 50 more health care employees in 2009. In addition, the local VA Medical Center is in the process of making over \$28 million in renovations. The demand for health care workers in the County is expected to continue to increase in the future.

**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 Stephen A. Neal, Ross County Auditor, 2 N. Paint Street, Suite G, Chillicothe, Ohio 45601 or call (740) 702-3080.

**Ross County, Ohio**  
*Statement of Net Assets*  
*December 31, 2009*

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$7,972,597	\$43,094	\$8,015,691
Cash and Cash Equivalents In Segregated Accounts	441,376	0	441,376
Accounts Receivable	182,792	9,646	192,438
Accrued Interest Receivable	119,043	0	119,043
Intergovernmental Receivable	7,234,995	0	7,234,995
Property Taxes Receivable	9,523,573	0	9,523,573
Sales Taxes Receivable	3,210,899	0	3,210,899
Loans Receivable	1,132,759	0	1,132,759
Materials and Supplies Inventory	587,723	0	587,723
Prepaid Items	118,949	0	118,949
Deferred Charges	124,404	0	124,404
Nondepreciable Capital Assets	4,677,776	14,434	4,692,210
Depreciable Capital Assets, Net	35,672,573	81,981	35,754,554
<i>Total Assets</i>	<u>70,999,459</u>	<u>149,155</u>	<u>71,148,614</u>
<b>Liabilities</b>			
Accounts Payable	697,765	0	697,765
Accrued Wages Payable	597,784	0	597,784
Contracts Payable	960,928	1,804	962,732
Intergovernmental Payable	1,330,759	0	1,330,759
Matured Compensated Absences Payable	8,099	0	8,099
Accrued Interest Payable	140,580	0	140,580
Claims Payable	236,833	0	236,833
Unearned Revenue	8,756,151	0	8,756,151
<i>Long-Term Liabilities:</i>			
Due Within One Year	2,113,622	0	2,113,622
Due in More Than One Year	11,603,845	0	11,603,845
<i>Total Liabilities</i>	<u>26,446,366</u>	<u>1,804</u>	<u>26,448,170</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	29,706,359	96,415	29,802,774
<i>Restricted for:</i>			
Highway/Street Maintenance and Repair	2,744,036	0	2,744,036
Mental Retardation Services	2,598,943	0	2,598,943
Legislative and Executive	471,971	0	471,971
Judicial	693,473	0	693,473
Public Safety	753,556	0	753,556
Public Works	55,058	0	55,058
Human Services	1,443,943	0	1,443,943
Economic Development	1,780,735	0	1,780,735
Capital Projects	235,850	0	235,850
Debt Service	115,426	0	115,426
Unrestricted	3,953,743	50,936	4,004,679
<i>Total Net Assets</i>	<u>\$44,553,093</u>	<u>\$147,351</u>	<u>\$44,700,444</u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2009

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Primary Government</b>				
<b>Governmental Activities</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$6,038,689	\$3,107,033	\$66,500	\$0
Judicial	4,001,088	582,060	1,116,702	0
Public Safety	10,166,766	2,536,455	438,599	0
Public Works	8,100,154	1,010,661	4,453,029	2,157,455
Health	506,371	0	0	0
Human Services	25,364,508	834,037	17,785,463	0
Economic Development and Assistance	665,792	0	1,973,209	0
Interest and Fiscal Charges	597,639	0	0	0
<i>Total Governmental Activities</i>	<u>55,441,007</u>	<u>8,070,246</u>	<u>25,833,502</u>	<u>2,157,455</u>
<b>Business-Type Activities</b>				
County Wide Sewer	32,514	53,554	0	0
<i>Total Business-Type Activities</i>	<u>32,514</u>	<u>53,554</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$55,473,521</u>	<u>\$8,123,800</u>	<u>\$25,833,502</u>	<u>\$2,157,455</u>

**General Revenues:**

*Property Taxes Levied for:*

- Children Services
- Board of Mental Retardation
- Senior Citizens
- General Fund

*Sales Tax for:*

- General Fund

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

*Total General Revenues*

Change in Net Assets

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

*Net Assets at End of Year*

See accompanying notes to the basic financial statements.



Net (Expense) Revenue  
and Changes in Net Assets

Primary Government

Governmental Activities	Business-Type Activities	Total
(\$2,865,156)	\$0	(\$2,865,156)
(2,302,326)	0	(2,302,326)
(7,191,712)	0	(7,191,712)
(479,009)	0	(479,009)
(506,371)	0	(506,371)
(6,745,008)	0	(6,745,008)
1,307,417	0	1,307,417
(597,639)	0	(597,639)
<u>(19,379,804)</u>	<u>0</u>	<u>(19,379,804)</u>
0	21,040	21,040
<u>0</u>	<u>21,040</u>	<u>21,040</u>
<u>(19,379,804)</u>	<u>21,040</u>	<u>(19,358,764)</u>
844,848	0	844,848
4,310,553	0	4,310,553
447,234	0	447,234
3,034,638	0	3,034,638
11,212,937	0	11,212,937
1,600,032	0	1,600,032
356,226	0	356,226
1,299,225	1,660	1,300,885
<u>23,105,693</u>	<u>1,660</u>	<u>23,107,353</u>
3,725,889	22,700	3,748,589
<u>40,827,204</u>	<u>124,651</u>	<u>40,951,855</u>
<u>\$44,553,093</u>	<u>\$147,351</u>	<u>\$44,700,444</u>

**Ross County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2009*

	General	Job and Family Services	Motor Vehicle Gas Tax	Correctional and Law Enforcement
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$912,672	\$159,332	\$304,106	\$354,327
Cash and Cash Equivalents In Segregated Accounts	17,435	0	0	36,626
Accounts Receivable	61,740	0	0	109,867
Accrued Interest Receivable	117,410	0	0	0
Intergovernmental Receivable	890,475	863,464	2,130,711	2,300
Interfund Receivable	300,007	65,551	59,370	78,172
Property Taxes Receivable	3,348,361	0	0	0
Sales Taxes Receivable	3,210,899	0	0	0
Loans Receivable	0	0	0	0
Materials and Supplies Inventory	125,060	47,964	384,706	9,599
Prepaid Items	118,949	0	0	0
Advances to Other Funds	497,862	0	191,811	223,487
<i>Total Assets</i>	<u>\$9,600,870</u>	<u>\$1,136,311</u>	<u>\$3,070,704</u>	<u>\$814,378</u>
<b>Liabilities</b>				
Accounts Payable	\$173,795	\$14,228	\$43,207	\$196,924
Accrued Wages Payable	145,256	141,473	41,943	107,860
Contracts Payable	0	164,833	1,239	7,962
Intergovernmental Payable	163,746	71,546	31,245	85,335
Accrued Interest Payable	0	0	0	0
Matured Compensated Absences Payable	0	8,099	0	0
Interfund Payable	157,835	214,297	47,371	131,483
Deferred Revenue	2,146,501	0	1,419,758	0
Unearned Revenue	2,980,817	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>5,767,950</u>	<u>614,476</u>	<u>1,584,763</u>	<u>529,564</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	207,443	12,105	108,438	64,457
Reserved for Prepays	118,949	0	0	0
Reserved for Loans	0	0	0	0
Reserved for Advances	497,862	0	191,811	223,487
<i>Unreserved:</i>				
<i>Undesignated, Reported in:</i>				
General Fund	3,008,666	0	0	0
Special Revenue Funds	0	509,730	1,185,692	(3,130)
Debt Service Fund	0	0	0	0
Capital Projects Funds	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>3,832,920</u>	<u>521,835</u>	<u>1,485,941</u>	<u>284,814</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$9,600,870</u>	<u>\$1,136,311</u>	<u>\$3,070,704</u>	<u>\$814,378</u>

See accompanying notes to the basic financial statements.

Board of Developmental Disabilities	Economic Development	Other Governmental Funds	Total Governmental Funds
\$1,595,884	\$69	\$3,235,134	\$6,561,524
0	0	387,315	441,376
0	0	11,185	182,792
1,633	0	0	119,043
373,470	0	2,974,575	7,234,995
302,355	0	0	805,455
4,750,964	0	1,424,248	9,523,573
0	0	0	3,210,899
0	1,115,000	17,759	1,132,759
4,109	0	16,285	587,723
0	0	0	118,949
976,840	0	0	1,890,000
<u>\$8,005,255</u>	<u>\$1,115,069</u>	<u>\$8,066,501</u>	<u>\$31,809,088</u>
\$117,128	\$0	\$152,483	\$697,765
104,191	0	57,061	597,784
254,062	0	532,832	960,928
423,847	0	177,200	952,919
0	54,070	7,416	61,486
0	0	0	8,099
107,041	0	246,560	904,587
692,751	1,115,000	1,971,821	7,345,831
4,216,146	0	1,559,188	8,756,151
0	1,115,000	225,000	1,340,000
<u>5,915,166</u>	<u>2,284,070</u>	<u>4,929,561</u>	<u>21,625,550</u>
27,655	0	160,551	580,649
0	0	0	118,949
0	0	9,928	9,928
976,840	0	0	1,890,000
0	0	0	3,008,666
1,085,594	(1,169,001)	3,095,796	4,704,681
0	0	166,191	166,191
0	0	(295,526)	(295,526)
<u>2,090,089</u>	<u>(1,169,001)</u>	<u>3,136,940</u>	<u>10,183,538</u>
<u>\$8,005,255</u>	<u>\$1,115,069</u>	<u>\$8,066,501</u>	<u>\$31,809,088</u>

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**Ross County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Assets of Governmental Activities  
 December 31, 2009*

<b>Total Governmental Funds Balances</b>		\$10,183,538
<i>Amounts reported for governmental activities in the Statement of Net Assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		40,350,349
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	759,807	
Sales Taxes	1,237,315	
Intergovernmental Revenue	4,233,709	
Proceeds of Loans	<u>1,115,000</u>	
Total		7,345,831
Unamortized issuance costs represent deferred charges which do not provide current financial resources and are therefore not reported in the funds.		124,404
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 Assets.		317,203
Long-term liabilities, including bonds payable, notes payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
Bonds Payable	(11,070,000)	
Loans Payable	(560,530)	
Premium on Bonds Issued	(12,380)	
Accrued Interest Payable	(50,765)	
Capital Leases Payable	(130,874)	
Compensated Absences Payable	<u>(1,943,683)</u>	
Total		<u>(13,768,232)</u>
<i>Net Assets of Governmental Activities</i>		<u><u>\$44,553,093</u></u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
For the Year Ended December 31, 2009.

	General	Job and Family Services	Motor Vehicle Gas Tax	Correctional and Law Enforcement
<b>Revenues</b>				
Property Taxes	\$3,004,594	\$0	\$0	\$0
Sales Tax	11,254,088	0	0	0
Intergovernmental	1,940,701	8,375,092	4,442,391	0
Interest	310,655	0	3,845	0
Licenses and Permits	244,408	0	0	0
Fines and Forfeitures	109,571	0	48,223	0
Charges for Services	1,854,711	490,605	881,751	1,496,262
Rent	579,501	0	0	0
Special Assessments	0	0	0	0
Other	319,661	214,214	142,404	53,903
<i>Total Revenues</i>	<u>19,617,890</u>	<u>9,079,911</u>	<u>5,518,614</u>	<u>1,550,165</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	4,913,771	0	0	0
Judicial	3,216,276	0	0	0
Public Safety	1,758,168	0	0	6,896,518
Public Works	221,702	0	5,686,055	0
Health	517,630	0	0	0
Human Services	585,262	9,307,389	0	0
Economic Development and Assistance	191,212	0	0	0
Capital Outlay	0	0	0	0
<i>Debt Service:</i>				
Principal Retirement	53,298	0	0	0
Interest and Fiscal Charges	5,282	0	0	0
<i>Total Expenditures</i>	<u>11,462,601</u>	<u>9,307,389</u>	<u>5,686,055</u>	<u>6,896,518</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,155,289</u>	<u>(227,478)</u>	<u>(167,441)</u>	<u>(5,346,353)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	100,541	0	0	0
Transfers In	25,000	280,235	0	5,738,484
Transfers Out	(7,434,886)	0	(180,486)	(23,789)
<i>Total Other Financing Sources (Uses)</i>	<u>(7,309,345)</u>	<u>280,235</u>	<u>(180,486)</u>	<u>5,714,695</u>
<i>Net Change in Fund Balances</i>	845,944	52,757	(347,927)	368,342
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>2,986,976</u>	<u>469,078</u>	<u>1,833,868</u>	<u>(83,528)</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$3,832,920</u>	<u>\$521,835</u>	<u>\$1,485,941</u>	<u>\$284,814</u>

See accompanying notes to the basic financial statements.

Board of Developmental Disabilities	Economic Development	Other Governmental Funds	Total Governmental Funds
\$4,266,844	\$0	\$1,279,015	\$8,550,453
0	0	0	11,254,088
4,364,293	0	9,324,218	28,446,695
6,348	0	35,378	356,226
0	0	0	244,408
0	0	199,669	357,463
5,718	0	2,135,392	6,864,439
0	0	0	579,501
0	0	24,435	24,435
211,489	0	372,554	1,314,225
8,854,692	0	13,370,661	57,991,933
0	0	1,057,535	5,971,306
0	0	951,193	4,167,469
0	0	1,321,570	9,976,256
0	0	136,316	6,044,073
0	0	0	517,630
8,907,565	0	7,128,614	25,928,830
0	0	476,548	667,760
0	0	2,259,868	2,259,868
0	1,115,000	933,385	2,101,683
0	121,682	532,412	659,376
8,907,565	1,236,682	14,797,441	58,294,251
(52,873)	(1,236,682)	(1,426,780)	(302,318)
0	0	0	100,541
0	82,612	1,657,044	7,783,375
0	(2,424)	(141,790)	(7,783,375)
0	80,188	1,515,254	100,541
(52,873)	(1,156,494)	88,474	(201,777)
2,142,962	(12,507)	3,048,466	10,385,315
\$2,090,089	(\$1,169,001)	\$3,136,940	\$10,183,538

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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, 2009*

**Net Change in Fund Balances - Total Governmental Funds** (\$201,777)

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

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

Capital Outlay	3,427,763	
Depreciation	(4,129,089)	
Total		(701,326)

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. (19,312)

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

Property Taxes	86,820	
Sales Taxes	(41,150)	
Intergovernmental Revenue	1,144,294	
Loan Receivable	(15,000)	
Total		1,174,964

Repayment of bond and note principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. 2,101,683

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 68,483

Bond issuance costs are reported as expenditures in the governmental funds when due, but in the Statement of Activities these costs are accrued as deferred charges. (7,571)

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	242,545	
Premium on Bonds Issued	825	
Capital Leases Traded In	6,075	
Total		249,445

Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Assets are not reported as revenues in the Statement of Activities:  
Inception of Capital Leases (100,541)

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. 1,161,841

*Change in Net Assets of Governmental Activities* \$3,725,889

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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$3,089,100	\$3,089,100	\$3,087,012	(\$2,088)
Sales Tax	10,686,455	10,884,455	11,035,010	150,555
Intergovernmental	2,070,902	1,943,802	1,979,436	35,634
Interest	155,000	202,000	209,201	7,201
Licenses and Permits	287,700	240,700	244,408	3,708
Fines and Forfeitures	122,000	122,000	116,101	(5,899)
Charges for Services	2,093,718	1,837,196	1,885,535	48,339
Rent	600,000	600,000	624,764	24,764
Other	113,543	366,737	414,724	47,987
<i>Total Revenues</i>	<u>19,218,418</u>	<u>19,285,990</u>	<u>19,596,191</u>	<u>310,201</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	276,747	277,768	275,926	1,842
Materials and Supplies	3,800	3,800	3,567	233
Contractual Services	52,733	51,833	47,155	4,678
Capital Outlay	5,000	4,075	3,129	946
Reimbursements	0	153,194	153,194	0
Other	179,007	84,001	72,964	11,037
Total County Commissioners	<u>517,287</u>	<u>574,671</u>	<u>555,935</u>	<u>18,736</u>
County Auditor				
Personal Services	495,964	486,990	453,301	33,689
Materials and Supplies	32,864	36,664	36,420	244
Contractual Services	5,345	4,845	2,038	2,807
Capital Outlay	3,305	5,005	3,505	1,500
Other	46,907	47,730	45,762	1,968
Total County Auditor	<u>584,385</u>	<u>581,234</u>	<u>541,026</u>	<u>40,208</u>
County Treasurer				
Personal Services	274,693	274,831	273,826	1,005
Materials and Supplies	23,225	23,225	18,561	4,664
Contractual Services	1,868	1,868	1,868	0
Capital Outlay	500	500	202	298
Other	18,720	17,951	17,303	648
Total County Treasurer	<u>319,006</u>	<u>318,375</u>	<u>311,760</u>	<u>6,615</u>
Other Financial Administration				
Contractual Services	32,400	42,400	40,524	1,876
Total Other Financial Administration	<u>32,400</u>	<u>42,400</u>	<u>40,524</u>	<u>1,876</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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Prosecuting Attorney</b>				
Personal Services	690,997	751,319	746,379	4,940
Materials and Supplies	21,908	21,908	21,908	0
Allowances	57,582	57,582	57,582	0
Capital Outlay	6,180	8,920	8,920	0
Other	45,808	43,564	42,745	819
Total Prosecuting Attorney	<u>822,475</u>	<u>883,293</u>	<u>877,534</u>	<u>5,759</u>
<b>Budget Commission</b>				
Other	900	900	301	599
Total Budget Commission	<u>900</u>	<u>900</u>	<u>301</u>	<u>599</u>
<b>Bureau of Inspection</b>				
Contractual Services	66,000	72,000	71,767	233
Total Bureau of Inspection	<u>66,000</u>	<u>72,000</u>	<u>71,767</u>	<u>233</u>
<b>Planning Commission</b>				
Personal Services	284,162	284,549	283,668	881
Materials and Supplies	5,500	5,500	3,859	1,641
Contractual Services	24,678	39,953	34,938	5,015
Other	46,374	46,537	42,426	4,111
Total Planning Commission	<u>360,714</u>	<u>376,539</u>	<u>364,891</u>	<u>11,648</u>
<b>Data Processing Board</b>				
Personal Services	71,736	73,884	73,528	356
Materials and Supplies	11,000	14,500	12,404	2,096
Contractual Services	41,500	42,500	39,309	3,191
Capital Outlay	1,000	2,500	2,483	17
Other	4,970	3,280	3,211	69
Total Data Processing Board	<u>130,206</u>	<u>136,664</u>	<u>130,935</u>	<u>5,729</u>
<b>Board of Elections</b>				
Personal Services	457,224	456,882	450,033	6,849
Materials and Supplies	40,000	40,000	23,387	16,613
Contractual Services	141,000	130,000	120,002	9,998
Capital Outlay	5,000	12,000	10,503	1,497
Other	31,680	34,438	30,802	3,636
Total Board of Elections	<u>674,904</u>	<u>673,320</u>	<u>634,727</u>	<u>38,593</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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Buildings and Grounds</b>				
Personal Services	520,660	520,246	516,474	3,772
Materials and Supplies	47,630	49,030	44,984	4,046
Contractual Services	69,611	69,611	28,979	40,632
Capital Outlay	83,125	103,125	74,330	28,795
Other	353,026	350,125	333,202	16,923
<b>Total Buildings and Grounds</b>	<u>1,074,052</u>	<u>1,092,137</u>	<u>997,969</u>	<u>94,168</u>
<b>Recorder</b>				
Personal Services	294,089	294,217	293,061	1,156
Materials and Supplies	7,244	7,244	6,959	285
Contractual Services	79,977	60,027	59,502	525
Capital Outlay	0	19,950	19,950	0
Other	18,151	17,344	16,247	1,097
<b>Total Recorder</b>	<u>399,461</u>	<u>398,782</u>	<u>395,719</u>	<u>3,063</u>
<b>Ross County Service Center</b>				
Materials and Supplies	6,400	12,400	9,000	3,400
Contractual Services	125,389	117,889	78,481	39,408
Other	164,659	163,159	96,133	67,026
<b>Total Ross County Service Center</b>	<u>296,448</u>	<u>293,448</u>	<u>183,614</u>	<u>109,834</u>
<b>Taxes on Property</b>				
Levies and Assessments - Taxes	8,700	9,775	9,768	7
Delinquent Tax Advertising	500	701	701	0
Auditor/Treasurer Fees	48,000	71,500	71,030	470
<b>Total Taxes on Property</b>	<u>57,200</u>	<u>81,976</u>	<u>81,499</u>	<u>477</u>
<b>Total General Government - Legislative and Executive</b>	<u>5,335,438</u>	<u>5,525,739</u>	<u>5,188,201</u>	<u>337,538</u>
<b>Judicial</b>				
<b>Common Pleas Court - Other</b>				
Personal Services	165,848	165,701	165,434	267
Public Defender	491,715	464,267	450,505	13,762
Attorney Fees	18,000	58,125	31,128	26,997
Juror Fees	55,000	65,000	58,648	6,352
Witness Fees	5,000	5,500	5,010	490
Contractual Services	11,000	26,300	23,321	2,979
Other	9,671	9,141	8,948	193
<b>Total Common Pleas Court - Other</b>	<u>756,234</u>	<u>794,034</u>	<u>742,994</u>	<u>51,040</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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Court of Appeals</b>				
Materials and Supplies	3,493	3,493	2,959	534
Capital Outlay	13,322	13,322	8,830	4,492
Other	55,448	55,448	50,355	5,093
Total Court of Appeals	72,263	72,263	62,144	10,119
<b>Common Pleas Court #1</b>				
Personal Services	205,157	214,476	212,848	1,628
Materials and Supplies	10,800	9,215	8,250	965
Contractual Services	7,070	7,070	6,272	798
Capital Outlay	2,000	0	0	0
Other	27,939	29,165	25,899	3,266
Total Common Pleas Court #1	252,966	259,926	253,269	6,657
<b>Common Pleas Court #2</b>				
Personal Services	230,906	231,827	229,857	1,970
Materials and Supplies	8,000	7,439	6,814	625
Contractual Services	7,425	6,325	5,977	348
Capital Outlay	1,000	461	0	461
Other	21,088	29,949	27,217	2,732
Total Common Pleas Court #2	268,419	276,001	269,865	6,136
<b>Jury Commission</b>				
Personal Services	10,670	10,660	8,900	1,760
Materials and Supplies	6,000	6,000	2,716	3,284
Other	1,097	1,065	664	401
Total Jury Commission	17,767	17,725	12,280	5,445
<b>Juvenile Court</b>				
Personal Services	730,937	721,964	710,252	11,712
Materials and Supplies	3,463	3,463	3,463	0
Contractual Services	1,510	1,510	1,510	0
Other	55,873	53,690	51,772	1,918
Total Juvenile Court	791,783	780,627	766,997	13,630
<b>Probate Court</b>				
Personal Services	399,171	403,790	402,316	1,474
Materials and Supplies	7,400	7,400	7,400	0
Contractual Services	4,300	4,300	3,923	377
Capital Outlay	0	944	944	0
Other	45,400	43,255	41,020	2,235
Total Probate Court	456,271	459,689	455,603	4,086

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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts				
Personal Services	404,921	407,712	405,920	1,792
Materials and Supplies	62,485	59,485	58,231	1,254
Contractual Services	18,168	19,918	18,913	1,005
Other	21,993	22,121	21,607	514
Total Clerk of Courts	<u>507,567</u>	<u>509,236</u>	<u>504,671</u>	<u>4,565</u>
Municipal Court				
County Share	129,872	129,872	129,872	0
Juror's Fees	4,000	6,000	4,346	1,654
Witness Fees	5,000	6,250	5,850	400
Criminal Prosecution	34,335	34,335	34,335	0
Indigent Defense	7,000	5,000	3,076	1,924
Total Municipal Court	<u>180,207</u>	<u>181,457</u>	<u>177,479</u>	<u>3,978</u>
Law Library				
Personal Services	3,592	3,589	3,588	1
Other	241	228	223	5
Total Law Library	<u>3,833</u>	<u>3,817</u>	<u>3,811</u>	<u>6</u>
Total General Government - Judicial	<u>3,307,310</u>	<u>3,354,775</u>	<u>3,249,113</u>	<u>105,662</u>
Public Safety				
Adult Probation				
Personal Services	249,934	244,251	238,849	5,402
Materials and Supplies	11,311	11,311	8,478	2,833
Contractual Services	2,000	2,000	1,200	800
Capital Outlay	12,051	12,051	9,191	2,860
Other	30,395	29,840	25,620	4,220
Total Adult Probation	<u>305,691</u>	<u>299,453</u>	<u>283,338</u>	<u>16,115</u>
Juvenile Probation				
Personal Services	312,292	311,840	311,716	124
Materials and Supplies	1,000	1,000	1,000	0
Contractual Services	18,001	18,001	16,929	1,072
Other	55,490	54,428	53,155	1,273
Total Juvenile Probation	<u>386,783</u>	<u>385,269</u>	<u>382,800</u>	<u>2,469</u>
Juvenile IV-E Program				
Personal Services	130,825	135,337	135,337	0
Materials and Supplies	5,178	4,233	2,044	2,189
Contractual Services	100,360	100,670	100,670	0
Capital Outlay	0	245	245	0
Other	61,712	30,302	27,647	2,655
Total Juvenile IV-E Program	<u>298,075</u>	<u>270,787</u>	<u>265,943</u>	<u>4,844</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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Detention Home				
Other	435,886	435,886	435,886	0
Total Detention Home	<u>435,886</u>	<u>435,886</u>	<u>435,886</u>	<u>0</u>
Coroner				
Personal Services	231,058	232,827	231,981	846
Materials and Supplies	1,417	617	394	223
Contractual Services	750	3,400	3,400	0
Capital Outlay	2,000	122	122	0
Other	86,450	85,818	85,531	287
Total Coroner	<u>321,675</u>	<u>322,784</u>	<u>321,428</u>	<u>1,356</u>
Sheriff				
Personal Services	83,909	85,450	84,314	1,136
Allowances	30,832	30,832	30,832	0
Other	5,553	5,249	5,138	111
Total Sheriff	<u>120,294</u>	<u>121,531</u>	<u>120,284</u>	<u>1,247</u>
Emergency Management				
Grants - Disaster Services	43,194	43,194	43,194	0
Total Emergency Management	<u>43,194</u>	<u>43,194</u>	<u>43,194</u>	<u>0</u>
Dog Warden				
Personal Services	150	500	275	225
Total Dog Warden	<u>150</u>	<u>500</u>	<u>275</u>	<u>225</u>
Total Public Safety	<u>1,911,748</u>	<u>1,879,404</u>	<u>1,853,148</u>	<u>26,256</u>
Public Works				
Engineer				
Personal Services	160,755	160,622	160,289	333
Materials and Supplies	2,500	2,500	2,500	0
Capital Outlay	12,100	12,100	9,550	2,550
Other	10,408	9,920	9,743	177
Total Engineer	<u>185,763</u>	<u>185,142</u>	<u>182,082</u>	<u>3,060</u>
Air Navigation Facilities				
Personal Services	29,301	29,271	29,212	59
Contractual Services	13,680	10,180	5,420	4,760
Capital Outlay	5,000	4,000	0	4,000
Other	16,849	20,242	16,856	3,386
Total Air Navigation Facilities	<u>64,830</u>	<u>63,693</u>	<u>51,488</u>	<u>12,205</u>
Total Public Works	<u>250,593</u>	<u>248,835</u>	<u>233,570</u>	<u>15,265</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Health</b>				
Vital Statistics				
Registration Fees	2,000	2,000	1,695	305
Total Vital Statistics	2,000	2,000	1,695	305
Agriculture				
Soil and Water - Grants	126,360	126,475	126,475	0
Extension Grants	274,320	274,320	274,320	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	1,500	1,500	1,369	131
Total Agriculture	405,480	405,595	405,464	131
Other Health				
Crippled Children Aid	107,524	110,471	110,471	0
Total Other Health	107,524	110,471	110,471	0
<b>Total Health</b>	<b>515,004</b>	<b>518,066</b>	<b>517,630</b>	<b>436</b>
<b>Human Services</b>				
Veteran's Assistance				
Personal Services	109,934	103,430	103,348	82
Materials and Supplies	4,492	4,492	4,492	0
Contractual Services	2,090	2,090	2,090	0
Relief Allowances	238,997	223,997	219,980	4,017
Capital Outlay	2,000	2,000	2,000	0
Other	10,037	9,323	9,185	138
Total Veteran's Assistance	367,550	345,332	341,095	4,237
Veteran's Service				
Personal Services	172,114	174,553	173,924	629
Burials	18,000	19,020	19,020	0
Other	85,147	103,017	102,853	164
Total Veteran's Service	275,261	296,590	295,797	793
<b>Total Human Services</b>	<b>642,811</b>	<b>641,922</b>	<b>636,892</b>	<b>5,030</b>
<b>Economic Development and Assistance</b>				
Regional Planning	35,000	35,000	33,212	1,788
Grants - Other	201,640	201,640	158,000	43,640
Total Economic Development and Assistance	236,640	236,640	191,212	45,428
<b>Total Expenditures</b>	<b>12,199,544</b>	<b>12,405,381</b>	<b>11,869,766</b>	<b>535,615</b>
<b>Excess of Revenues Over Expenditures</b>	<b>7,018,874</b>	<b>6,880,609</b>	<b>7,726,425</b>	<b>845,816</b>

continued

See accompanying notes to the basic financial statements.



**Ross County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*General Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Other Financing Sources (Uses)</b>				
Advances In	0	345,000	358,500	13,500
Advances Out	0	0	(760,462)	(760,462)
Transfers In	35,000	35,000	25,000	(10,000)
Transfers Out	(7,385,510)	(7,467,007)	(7,434,886)	32,121
<i>Total Other Financing Sources (Uses)</i>	<u>(7,350,510)</u>	<u>(7,087,007)</u>	<u>(7,811,848)</u>	<u>(724,841)</u>
<i>Excess of Revenues and Other Financing Sources</i> <i>Over (Under) Expenditures and Other Financing Uses</i>	(331,636)	(206,398)	(85,423)	120,975
Fund Balance at Beginning of Year	194,533	194,533	194,533	0
Prior Year Encumbrances Appropriated	333,035	333,035	333,035	0
Fund Balance at End of Year	<u>\$195,932</u>	<u>\$321,170</u>	<u>\$442,145</u>	<u>\$120,975</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)  
Job and Family Services Fund  
For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$9,279,722	\$7,649,722	\$7,561,141	(\$88,581)
Charges for Services	575,000	485,000	490,605	5,605
Other	148,331	207,331	214,214	6,883
<i>Total Revenues</i>	<u>10,003,053</u>	<u>8,342,053</u>	<u>8,265,960</u>	<u>(76,093)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Personal Services	6,026,675	5,105,270	5,059,051	46,219
Materials and Supplies	121,342	90,032	88,197	1,835
Contractual Services	2,656,285	2,251,387	2,241,629	9,758
Capital Outlay	15,059	15,059	1,340	13,719
Other	1,507,223	1,421,110	1,355,438	65,672
<i>Total Human Services</i>	<u>10,326,584</u>	<u>8,882,858</u>	<u>8,745,655</u>	<u>137,203</u>
<i>Total Expenditures</i>	<u>10,326,584</u>	<u>8,882,858</u>	<u>8,745,655</u>	<u>137,203</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(323,531)</u>	<u>(540,805)</u>	<u>(479,695)</u>	<u>61,110</u>
<b>Other Financing Sources</b>				
Transfers In	307,119	307,119	280,235	(26,884)
<i>Total Other Financing Sources</i>	<u>307,119</u>	<u>307,119</u>	<u>280,235</u>	<u>(26,884)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(16,412)</u>	<u>(233,686)</u>	<u>(199,460)</u>	<u>34,226</u>
Fund Balances at Beginning of Year	330,274	330,274	330,274	0
Prior Year Encumbrances Appropriated	16,412	16,412	16,412	0
Fund Balances at End of Year	<u>\$330,274</u>	<u>\$113,000</u>	<u>\$147,226</u>	<u>\$34,226</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$4,600,000	\$4,600,000	\$4,438,322	(\$161,678)
Interest	10,000	10,000	3,845	(6,155)
Fines and Forfeitures	15,000	15,000	53,283	38,283
Charges for Services	0	873,629	881,751	8,122
Other	0	0	142,404	142,404
<i>Total Revenues</i>	4,625,000	5,498,629	5,519,605	20,976
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Personal Services	1,883,674	1,969,710	1,939,923	29,787
Materials and Supplies	827,588	1,072,928	1,029,273	43,655
Capital Outlay	1,381,778	2,392,390	2,376,645	15,745
Other	495,225	457,294	433,195	24,099
Total Public Works	4,588,265	5,892,322	5,779,036	113,286
<i>Total Expenditures</i>	4,588,265	5,892,322	5,779,036	113,286
<i>Excess of Revenues Over (Under) Expenditures</i>	36,735	(393,693)	(259,431)	134,262
<b>Other Financing Uses</b>				
Transfers Out	(230,914)	(180,486)	(180,486)	0
Advances Out	0	0	(251,181)	(251,181)
<i>Total Other Financing Uses</i>	(230,914)	(180,486)	(431,667)	(251,181)
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(194,179)	(574,179)	(691,098)	(116,919)
Fund Balances at Beginning of Year	650,314	650,314	650,314	0
Prior Year Encumbrances Appropriated	194,179	194,179	194,179	0
Fund Balances at End of Year	\$650,314	\$270,314	\$153,395	(\$116,919)

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)  
Correctional and Law Enforcement Fund  
For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$1,549,000	\$1,576,896	\$1,518,533	(\$58,363)
Other	67,000	17,000	31,854	14,854
<i>Total Revenues</i>	<u>1,616,000</u>	<u>1,593,896</u>	<u>1,550,387</u>	<u>(43,509)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	5,641,443	5,528,136	5,489,441	38,695
Materials and Supplies	429,049	399,067	356,311	42,756
Contractual Services	261,000	289,500	261,006	28,494
Capital Outlay	10,000	135,000	133,255	1,745
Other	1,014,258	892,258	811,110	81,148
<i>Total Public Safety</i>	<u>7,355,750</u>	<u>7,243,961</u>	<u>7,051,123</u>	<u>192,838</u>
<i>Total Expenditures</i>	<u>7,355,750</u>	<u>7,243,961</u>	<u>7,051,123</u>	<u>192,838</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,739,750)</u>	<u>(5,650,065)</u>	<u>(5,500,736)</u>	<u>149,329</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	5,738,484	5,738,484	5,738,484	0
Transfers Out	(35,500)	(35,789)	(23,789)	12,000
Advances Out	0	0	(292,662)	(292,662)
<i>Total Other Financing Sources (Uses)</i>	<u>5,702,984</u>	<u>5,702,695</u>	<u>5,422,033</u>	<u>(280,662)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(36,766)</u>	<u>52,630</u>	<u>(78,703)</u>	<u>(131,333)</u>
Fund Balances at Beginning of Year	155,849	155,849	155,849	0
Prior Year Encumbrances Appropriated	37,691	37,691	37,691	0
Fund Balances at End of Year	<u>\$156,774</u>	<u>\$246,170</u>	<u>\$114,837</u>	<u>(\$131,333)</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, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$4,397,010	\$4,397,010	\$4,381,534	(\$15,476)
Intergovernmental	3,598,145	4,218,145	4,305,695	87,550
Interest	7,000	7,000	4,715	(2,285)
Charges for Services	8,000	8,000	5,718	(2,282)
Other	97,000	227,000	249,233	22,233
<i>Total Revenues</i>	<u>8,107,155</u>	<u>8,857,155</u>	<u>8,946,895</u>	<u>89,740</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Personal Services	4,440,900	4,617,000	4,560,109	56,891
Materials and Supplies	348,000	246,500	243,202	3,298
Contractual Services	3,296,501	3,159,401	3,122,577	36,824
Capital Outlay	135,000	127,000	126,823	177
Other	703,872	773,372	687,201	86,171
<i>Total Human Services</i>	<u>8,924,273</u>	<u>8,923,273</u>	<u>8,739,912</u>	<u>183,361</u>
<i>Total Expenditures</i>	<u>8,924,273</u>	<u>8,923,273</u>	<u>8,739,912</u>	<u>183,361</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(817,118)</u>	<u>(66,118)</u>	<u>206,983</u>	<u>273,101</u>
<b>Other Financing Uses</b>				
Advances Out	0	0	(1,279,195)	(1,279,195)
<i>Total Other Financing Uses</i>	<u>0</u>	<u>0</u>	<u>(1,279,195)</u>	<u>(1,279,195)</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	<u>(817,118)</u>	<u>(66,118)</u>	<u>(1,072,212)</u>	<u>(1,006,094)</u>
Fund Balances at Beginning of Year	2,324,726	2,324,726	2,324,726	0
Prior Year Encumbrances Appropriated	207,149	207,149	207,149	0
Fund Balances at End of Year	<u>\$1,714,757</u>	<u>\$2,465,757</u>	<u>\$1,459,663</u>	<u>(\$1,006,094)</u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Economic Development Fund  
For the Year Ended December 31, 2009*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Debt Service:</i>				
Principal Retirement	1,130,000	1,130,000	1,130,000	0
Interest and Fiscal Charges	67,800	67,800	67,612	188
Total Debt Service	1,197,800	1,197,800	1,197,612	188
<i>Total Expenditures</i>	1,197,800	1,197,800	1,197,612	188
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,197,800)	(1,197,800)	(1,197,612)	188
<b>Other Financing Sources (Uses)</b>				
Advances In	1,115,000	1,115,000	1,115,000	0
Transfers In	82,800	82,800	82,612	(188)
Transfers Out	(2,424)	(2,424)	(2,424)	0
<i>Total Other Financing Sources (Uses)</i>	1,195,376	1,195,376	1,195,188	(188)
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(2,424)	(2,424)	(2,424)	0
Fund Balances at Beginning of Year	2,493	2,493	2,493	0
Fund Balances at End of Year	\$69	\$69	\$69	\$0

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2009*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
<b>Assets</b>		
<i>Current Assets:</i>		
Equity in Pooled Cash and Cash Equivalents	\$43,094	\$1,411,073
Accounts Receivable	9,646	0
Interfund Receivable	0	649,132
<i>Total Current Assets</i>	<u>52,740</u>	<u>2,060,205</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	81,981	0
<i>Total Noncurrent Assets</i>	<u>96,415</u>	<u>0</u>
<i>Total Assets</i>	<u>149,155</u>	<u>2,060,205</u>
<b>Liabilities</b>		
<i>Current Liabilities:</i>		
Contracts Payable	1,804	0
Intergovernmental Payable	0	377,840
Interfund Payable	0	550,000
Accrued Interest Payable	0	28,329
Claims Payable	0	236,833
<i>Total Current Liabilities</i>	<u>1,804</u>	<u>1,193,002</u>
<i>Long-Term Liabilities:</i>		
Advances from Other Funds	0	550,000
<i>Total Liabilities</i>	<u>1,804</u>	<u>1,743,002</u>
<b>Net Assets</b>		
Invested in Capital Assets	96,415	0
Unrestricted	50,936	317,203
<i>Total Net Assets</i>	<u>\$147,351</u>	<u>\$317,203</u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2009*

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
<b>Operating Revenues</b>		
Charges for Services	\$53,554	\$7,407,100
Miscellaneous	1,660	151,090
<i>Total Operating Revenues</i>	<u>55,214</u>	<u>7,558,190</u>
<b>Operating Expenses</b>		
Refunds	0	3,325
Contractual Services	24,676	3,806,618
Claims	0	2,559,444
Other	2,838	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>32,514</u>	<u>6,369,387</u>
<i>Operating Income</i>	<u>22,700</u>	<u>1,188,803</u>
<b>Nonoperating Expenses</b>		
Interest and Fiscal Charges	0	(26,962)
<i>Total Nonoperating Expenses</i>	<u>0</u>	<u>(26,962)</u>
<i>Change in Net Assets</i>	22,700	1,161,841
<i>Net Assets (Deficit) at Beginning of Year</i>	<u>124,651</u>	<u>(844,638)</u>
<i>Net Assets at End of Year</i>	<u><u>\$147,351</u></u>	<u><u>\$317,203</u></u>

See accompanying notes to the basic financial statements.



**Ross County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2009

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$52,694	\$6,757,968
Other Cash Receipts	1,660	151,090
Cash Payments for Goods and Services	(24,695)	(3,428,778)
Cash Payments for Claims and Judgements	(15,000)	(3,055,236)
Other Cash Payments	(2,838)	(3,325)
<i>Net Cash from Operating Activities</i>	<u>11,821</u>	<u>421,719</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Advances In	0	1,150,000
Advances Out	0	(200,000)
<i>Net Cash from Noncapital Financing Activities</i>	<u>0</u>	<u>950,000</u>
<b>Cash Flows from Investing Activities</b>		
Interest on Investments	0	1,367
<i>Net Increase in Cash and Cash Equivalents</i>	11,821	1,373,086
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>31,273</u>	<u>37,987</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$43,094</u></u>	<u><u>\$1,411,073</u></u>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating Income	\$22,700	\$1,188,803
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	(860)	0
Interfund Receivable	0	(649,132)
<i>Increase (Decrease) in Liabilities:</i>		
Accounts Payable	(623)	0
Contracts Payable	604	0
Claims Payable	0	(495,792)
Judgment Payable	(15,000)	0
Intergovernmental Payable	0	377,840
<i>Net Cash from Operating Activities</i>	<u><u>\$11,821</u></u>	<u><u>\$421,719</u></u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2009*

	Private Purpose Trust Funds	Agency Funds
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$323,121	\$5,947,533
Cash and Cash Equivalents in Segregated Accounts	275,175	951,754
Intergovernmental Receivable	0	2,907,342
Property Taxes Receivable	0	37,269,324
<i>Total Assets</i>	<u>598,296</u>	<u>47,075,953</u>
<b>Liabilities</b>		
Intergovernmental Payable	0	46,213,047
Undistributed Monies	0	595,292
Deposits Held and Due To Others	0	267,614
<i>Total Liabilities</i>	<u>0</u>	<u>\$47,075,953</u>
<b>Net Assets</b>		
Held in Trust for Other Individuals and Organizations	<u>598,296</u>	
<i>Total Net Assets</i>	<u><u>\$598,296</u></u>	

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Fiduciary Funds*  
*For the Year Ended December 31, 2009*

	Private Purpose Trust Funds
<b>Additions</b>	
Interest	\$598
Miscellaneous	45,848
	46,446
<i>Total Additions</i>	46,446
<b>Deductions</b>	
Legislative and Executive	38,559
Human Services	3,405
	41,964
<i>Total Deductions</i>	41,964
<i>Change in Net Assets</i>	4,482
<i>Net Assets at Beginning of Year</i>	593,814
<i>Net Assets at End of Year</i>	\$598,296

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 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.

Ross 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, in defining the financial reporting entity. The financial reporting entity 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 financial reporting entity also includes the component units for which the elected officials of the County are financially accountable or for which the County is not financially accountable, but the nature and significance of their relationship with the County are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate entities that meet any of the following criteria: (1) The primary government appoints the voting majority of the potential component unit's board, and (a) the primary government is able to impose its will on the potential component unit or (b) the primary government is in a relationship of financial benefit or burden with the potential component unit; (2) The potential component unit is fiscally dependent upon the primary government or; (3) The financial statements would be misleading if data from the potential component unit were not included.

The County participates in the following related organizations, joint venture 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
- \* Joint Solid Waste Management District
- \* County Risk Sharing Authority, Inc.
- \* Pickaway/Ross/Fairfield Area 21 Workforce Investment Board

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of Ross County. Accordingly

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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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 Regional Juvenile Detention Center
- \* Ross County Convention Facilities Authority
- \* Pickaway/Ross/Fairfield Area 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 County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities, business-type activities, enterprise fund and internal service fund provided they do not conflict with or contradict GASB pronouncements, and has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its governmental activities, business-type activities, enterprise fund and internal service fund. 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 assets 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 Assets 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 Assets presents the financial condition of the governmental activities and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the Statement of Activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses to program revenues identifies the extent to

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

**B. Fund Accounting**

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

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

**General Fund** - This fund accounts for all financial resources except those that are required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Job and Family Services Fund** - This fund accounts for various Federal and State grants, as well as transfers from the General Fund that are used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

**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.

**Correctional and Law Enforcement Fund** - 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.

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

**Economic Development Fund** - This fund accounts for the proceeds of a bond anticipation note issued to assist the Ross County Convention Facilities Authority with improvements made at the V.A. Memorial Stadium and Tecumseh Outdoor Drama.

The other governmental funds of the County account for grants and other resources whose use is restricted

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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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 assets, 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 County's run-off claims from the previous health benefit self-insurance program, the activity from the new fully funded health benefit program, and the activity from the new workers' compensation retrospective rating program.

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

The County's fiduciary funds are private-purpose trust funds and agency funds. The County's private-purpose trust funds are established to account for assets that are used for the post-secondary education needs of children in the custody of Children's Services, the prevention of delinquency in juveniles that are in the custody of Juvenile Court, and the prevention of child abuse in the County, as well as assets (escheat property) that are held for individuals as unclaimed funds. The County's agency funds account for assets held for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures that have been collected and which will be distributed to other political subdivisions.

### **C. Measurement Focus**

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

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are



**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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included on the Statement of Net Assets. The Statement of Changes in Fund Net Assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities. The private purpose trust funds are reported using the economic resources measurement focus.

**D. Basis of Accounting**

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

**Unearned Revenue** - Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. With the exception of delinquencies, property taxes for which there is an enforceable legal claim as of December 31, 2009 but which were levied to finance year 2010 operations have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met have been recorded as unearned revenue.

**Deferred Revenue** - On governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred revenue.

**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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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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 2009.

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

The Jail Commissary Fund (nonmajor special revenue), and Unclaimed Monies Fund (nonmajor private purpose trust) 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 and cash equivalents". 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 2009, investments were limited to STAROhio, federal agency securities, Ross County securities and certificates of deposit. All investments are reported at fair value, except for nonparticipating investment contracts. Nonparticipating investment contracts such as certificates of deposit are reported at cost. Fair value is based on quoted market prices. STAROhio is an investment pool managed by the State Treasurer's Office that allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price that is the price the investment could be sold for on December 31, 2009.

All investment earnings are assigned to the General Fund unless required by Ohio statute to be credited to a

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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specific fund. Interest revenue credited to the General Fund during 2009 amounted to \$310,655 and includes \$294,150 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, 2009 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 assets 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 assets 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 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. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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 assets, except for any net residual amounts due between governmental and business-type activities, which are presented as "internal balances."

**K. Compensated Absences**

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

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

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

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

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

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

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as a liability on the fund

financial statements only to the extent that they are due for payment during the current year. Bonds and capital leases are recognized as a liability in the governmental fund financial statements when due.

**M. Fund Balance Reserves**

The County reserves those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, prepaid items, long-term portions of advances to other funds, and long-term portions of revolving loans.

**N. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, 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. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets 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 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.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**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 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 reservation 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).

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

<b>Net Change in Fund Balances (Deficits)/Excess of Revenues and Other Sources</b>						
<b>Over (Under) Expenditures and Other Uses</b>						
	General	Job and Family Services	Motor Vehicle Gas Tax	Correctional and Law Enforcement	Board of Developmental Disabilities	Economic Development
<b>GAAP Basis</b>	<b>\$845,944</b>	<b>\$52,757</b>	<b>(\$347,927)</b>	<b>\$368,342</b>	<b>(\$52,873)</b>	<b>(\$1,156,494)</b>
<i>Adjustments:</i>						
Revenue Accruals	(21,699)	(813,951)	991	222	92,203	0
Expenditure Accruals	(407,165)	561,734	(92,981)	(154,605)	167,653	39,070
Other Sources (Uses)	(502,503)	0	(251,181)	(292,662)	(1,279,195)	1,115,000
<b>Budget Basis</b>	<b>(\$85,423)</b>	<b>(\$199,460)</b>	<b>(\$691,098)</b>	<b>(\$78,703)</b>	<b>(\$1,072,212)</b>	<b>(\$2,424)</b>

**NOTE 4 – ACCOUNTING CHANGE AND NEW ACCOUNTING PRONOUNCEMENTS**

**A. Accounting Change**

The County made an accounting change by recording an additional month of sales tax receivable based on the date of collection by vendors rather than the date of collection by the State of Ohio. This change had the following effect on net assets as previously reported.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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	<b>Governmental Activities</b>
Net Assets at December 31, 2008	\$39,548,738
Accounting Change for Sales Tax Receivable	1,278,466
Restated Net Assets at December 31, 2008	\$40,827,204

**B. New Accounting Pronouncements**

For the year ended December 31, 2009, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 52, *“Land and Other Real Estate Held as Investments by Endowments,”* GASB Statement No. 55, *“The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,”* and GASB Statement No. 56, *“Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards.”*

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change to the County’s financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants and auditing literature into the GASB’s accounting and financial reporting literature for state and local governments. The statement’s guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the County’s financial statements.

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States, or any book entry, zero-coupon security that is a direct obligation of the United States.
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.

3. Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to fair value daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County.
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts.
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions.
7. The State Treasurer's investment pool (STAROhio).
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value.
9. Up to 25% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the Federal Deposit Insurance Corporation (FDIC) when the obligations are eligible for purchase by the Federal Reserve System and mature no later than 180 days after purchase.
10. Up to 15% of the County's total average portfolio in high-grade notes issued by U.S. corporations, and the notes mature no later than two years after purchase.
11. High grade debt interests issued by foreign nations diplomatically recognized by the U.S government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed 1% of the County's total average portfolio and shall mature no later than five years after purchase.

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.



**Ross County, Ohio**  
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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 2009, the County complied with the provisions of these statutes.

The amount available for deposit and investment is as follows:

<i>Cash and Cash Equivalents (Carrying Amounts)</i>	
Pooled	\$14,286,345
Segregated	1,668,305
<u>Reconciling Items (Net) to Arrive at Bank Balances of Deposits</u>	<u>505,131</u>
<b>Total Bank Balances - Deposits and Investments</b>	<b>\$16,459,781</b>

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

As of December 31, 2009, the carrying amount of all County deposits was \$11,919,662. Based on the criteria described in GASB Statement No. 40, \$10,435,323 of the \$12,424,793 in bank balances of the County was exposed to custodial risk as discussed above while \$1,989,470 was covered by FDIC. The \$10,435,323 exposed to custodial risk was uninsured, and collateral was held by the pledging banks trust department but not in the County's name. Congress enacted temporary legislation to increase FDIC insurance coverage from \$100,000 to \$250,000 until December 31, 2013.

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

**Investments** - As of December 31, 2009, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities	
		Less Than One Year	Greater Than One Year
Federal Agency Securities	\$1,544,091	\$1,544,091	\$0
Ross County Securities	2,475,000	1,360,000	1,115,000
STAROhio	15,897	15,897	0
<b>Totals</b>	<b>\$4,034,988</b>	<b>\$2,919,988</b>	<b>\$1,115,000</b>

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

**Ross County, Ohio**  
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**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. With the exception of STAROhio and Ross County Securities, Moody’s Investor Services assigned a rating of “AAA/Aaa” to the County’s investments. Standard and Poor’s has assigned a rating of “AAA” to STAROhio. The County determined that it was not necessary to have a rating assigned to the Ross County Securities since the Ross County Treasury is the holder of the securities.

**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 investment in federal agency securities was 38.27%; Ross County Securities was 61.34% and STAROhio was .39% of the County’s total investments.

**NOTE 6 - INTERFUND TRANSACTIONS**

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2009 are as follows:

**A. Interfund Receivable/Payables**

Funds	Interfund Receivables	Interfund Payables
General	\$300,007	\$157,835
Job and Family Services	65,551	214,297
Motor Vehicle Gas Tax	59,370	47,371
Correctional and Law Enforcement	78,172	131,483
Board of Developmental Disabilities	302,355	107,041
Other Nonmajor Governmental	0	246,560
Ross County Group Insurance	649,132	550,000
<b>Totals</b>	<b>\$1,454,587</b>	<b>\$1,454,587</b>

Interfund receivables/payables are due to lags between the dates that interfund goods and services are provided, transactions are recorded in the accounting system, and payments between funds are made, except the interfund payables in the Permanent Improvement and Airport Construction Funds (Other Nonmajor Governmental – Capital Project Funds), and Ross County Group Insurance Fund (Internal Service Fund) are due to short-term loans or advances. The County expects to repay all interfund balances within the next year.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
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**B. Advances to/from Other Funds**

Funds	Advances to Other Funds	Advances from Other Funds
General	\$497,862	\$0
Motor Vehicle Gas Tax	191,811	0
Correctional and Law Enforcement	223,487	0
Board of Developmental Disabilities	976,840	0
Economic Development	0	1,115,000
Other Nonmajor Governmental	0	225,000
Ross County Group Insurance	0	550,000
<b>Totals</b>	<b>\$1,890,000</b>	<b>\$1,890,000</b>

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

**C. Interfund Transfers**

Transfer from Funds	Transfers To Funds					Total
	General	Job and Family Services	Correctional and Law Enforcement	Economic Development	Other Nonmajor Governmental	
General	\$0	\$280,235	\$5,738,484	\$0	\$1,416,167	\$7,434,886
Motor Vehicle Gas Tax	0	0	0	0	180,486	180,486
Correctional and Law Enforcement	0	0	0	0	23,789	23,789
Economic Development	0	0	0	0	2,424	2,424
Other Nonmajor Governmental	25,000	0	0	82,612	34,178	141,790
<b>Totals</b>	<b>\$25,000</b>	<b>\$280,235</b>	<b>\$5,738,484</b>	<b>\$82,612</b>	<b>\$1,657,044</b>	<b>\$7,783,375</b>

The above mentioned transfers from/to were 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 use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; and to move money into the capital project funds to be spent on capital related projects.

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**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2009 consisted of property taxes, sales taxes, interest, accounts (billings for user charged services), loans and intergovernmental grants. All receivables are considered fully collectible. A summary of the principal items of intergovernmental receivables follows:

<b>Governmental Activities and Fiduciary Fund</b>	
<i>General Fund</i>	
Local Government Distributions	\$623,109
Other Grants and Reimbursements	267,366
<b>Total General Fund</b>	<b>890,475</b>
<i>Job and Family Services Fund</i>	
State/Federal Funding	863,464
<b>Total Job and Family Services Fund</b>	<b>863,464</b>
<i>Motor Vehicle Gas Tax Fund</i>	
Undivided Auto Tax Distributions	967,323
Cents Per Gallon Gas Tax Distributions	1,163,388
<b>Total Motor Vehicle Gas Tax Fund</b>	<b>2,130,711</b>
<i>Correctional and Law Enforcement Fund</i>	
State Funding	2,300
<b>Total Correctional and Law Enforcement Fund</b>	<b>2,300</b>
<i>Board of Developmental Disabilities Fund</i>	
State/Federal Funding	373,470
<b>Total Board of Mental Retardation Fund</b>	<b>373,470</b>
<i>Other Nonmajor Governmental Funds</i>	
Children Services State Funding	577,337
Small Cities Block Grant	1,371,029
Prosecutor's Diversion Program	109,863
VOCA/SVAA Grant	68,375
Regional Multi-Purpose Facility	228,019
Workforce Development	299,318
Airport Construction Grant	112,885
Road & Bridge Improvement Grant	137,307
Other Grants and Reimbursements	70,442
<b>Total Other Nonmajor Governmental Funds</b>	<b>2,974,575</b>
<i>Fiduciary Fund</i>	
Library Distributions	1,096,599
Local Government Distributions	910,305
Undivided Auto Tax Distributions	193,347
Cents Per Gallon Gas Tax Distributions	707,091
<b>Total Fiduciary Fund</b>	<b>2,907,342</b>
<b>Total Intergovernmental Receivables</b>	<b>\$10,142,337</b>

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

A summary of changes in general capital assets during 2009 were as follows:

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>Governmental Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$3,583,105	\$0	\$0	\$3,583,105
Construction in Progress	268,722	825,949	0	1,094,671
<b>Total Nondepreciable Capital Assets</b>	<b>3,851,827</b>	<b>825,949</b>	<b>0</b>	<b>4,677,776</b>
<i>Depreciable Capital Assets:</i>				
Land Improvements	4,472,972	0	0	4,472,972
Buildings, Structures and Improvements	29,953,422	0	0	29,953,422
Furniture, Fixtures and Equipment	8,880,017	642,562	(37,171)	9,485,408
Infrastructure	35,560,844	1,959,252	(246,194)	37,273,902
<b>Total Depreciable Capital Assets</b>	<b>78,867,255</b>	<b>2,601,814</b>	<b>(283,365)</b>	<b>81,185,704</b>
<i>Accumulated Depreciation:</i>				
Land Improvements	(3,100,979)	(171,442)	0	(3,272,421)
Buildings, Structures and Improvements	(16,033,836)	(937,226)	0	(16,971,062)
Furniture, Fixtures and Equipment	(6,384,166)	(540,468)	37,171	(6,887,463)
Infrastructure	(16,129,114)	(2,479,953)	226,882	(18,382,185)
<b>Total Accumulated Depreciation</b>	<b>(41,648,095)</b>	<b>(4,129,089)</b>	<b>264,053</b>	<b>(45,513,131)</b>
<b>Depreciable Capital Assets, Net</b>	<b>37,219,160</b>	<b>(1,527,275)</b>	<b>(19,312)</b>	<b>35,672,573</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$41,070,987</b>	<b>(\$701,326)</b>	<b>(\$19,312)</b>	<b>\$40,350,349</b>

At December 31, 2009, furniture, fixtures and equipment include \$246,794 of capital assets under capital leases.

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

<b>Governmental Activities</b>	
<i>General Government:</i>	
Legislative and Executive	\$428,022
Judicial	32,402
Public Safety	508,228
Public Works	2,942,473
Human Services	217,964
<b>Governmental Activities Depreciation Expense</b>	<b>\$4,129,089</b>

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
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A summary of changes in capital assets during 2009 for business-type activities were as follows:

	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>Business-Type Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$14,434	\$0	\$0	\$14,434
<b>Total Nondepreciable Capital Assets</b>	<b>14,434</b>	<b>0</b>	<b>0</b>	<b>14,434</b>
<i>Depreciable Capital Assets:</i>				
Plant and Facilities	249,987	0	0	249,987
<b>Total Depreciable Capital Assets</b>	<b>249,987</b>	<b>0</b>	<b>0</b>	<b>249,987</b>
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(163,006)	(5,000)	0	(168,006)
<b>Total Accumulated Depreciation</b>	<b>(163,006)</b>	<b>(5,000)</b>	<b>0</b>	<b>(168,006)</b>
Depreciable Capital Assets, Net	86,981	(5,000)	0	81,981
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$101,415</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>\$96,415</b>

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

**NOTE 9 - NOTES PAYABLE**

The following is a summary of the County's note transactions for the year ended December 31, 2009:

Purpose	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009
<b>Governmental Activities:</b>				
<i>Bond Anticipation Notes Payable:</i>				
911 Equipment, 3.80%	\$28,000	\$0	\$28,000	\$0
Permanent Improvement, 3.80%	294,000	0	294,000	0
Economic Development, 6.00%	1,130,000	0	1,130,000	0
<b>Governmental Activities Notes Payable</b>	<b>\$1,452,000</b>	<b>\$0</b>	<b>\$1,452,000</b>	<b>\$0</b>

In January 2009, the County retired the 911 Equipment Bond Anticipation Note of \$28,000 from the 911 Equipment Special Revenue Fund and the \$294,000 Permanent Improvement Bond Anticipation Note from the Permanent Improvement Capital Projects Fund.

In March 2009, the County retired \$1,130,000 Economic Development Bond Anticipation Note from the Economic Development Special Revenue Fund.

**NOTE 10 - LONG-TERM OBLIGATIONS**

The County's long-term obligations activity for the year ended December 31, 2009 was as follows:

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Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Balance January 1, 2009	Additions	Deletions	Balance December 31, 2009	Amounts Due Within One Year
<b>Governmental Activities:</b>					
<i>General Obligation Bonds Payable:</i>					
Various Purpose - Series 2004 2004-2024 1.50%-4.40%; \$3,015,000	\$2,545,000	\$0	\$120,000	\$2,425,000	\$125,000
Various Purpose - Series 2008 2008-2028 3.25%-4.90%; \$5,800,000	5,800,000	0	280,000	5,520,000	290,000
Issuance Premium on Debt	13,205	0	825	12,380	826
<i>Special Tax Revenue Bonds Payable:</i>					
Road Improvement 2003-2023 2.00%-4.15%; \$4,115,000	3,300,000	0	175,000	3,125,000	180,000
<i>Loans Payable:</i>					
State Route 207 Connector 2004-2014 3.00%; \$849,917	658,915	0	98,385	560,530	101,359
<i>Other Long-Term Obligations:</i>					
Compensated Absences	2,186,228	1,841,945	2,084,490	1,943,683	1,377,935
Capital Leases	89,707	100,541	59,374	130,874	38,502
<b>Governmental Activities</b>					
<b>Long-Term Obligations</b>	<b>\$14,593,055</b>	<b>\$1,942,486</b>	<b>\$2,818,074</b>	<b>\$13,717,467</b>	<b>\$2,113,622</b>

The Various Purpose – Series 2004 bonds were issued to pay the County’s share of the cost of constructing and improving the South Central Ohio Regional Juvenile Detention Center; to pay the cost of constructing offices in the Ross County Service Center for the Ross County Department of Job and Family Services; and to pay for the acquisition of and improvements made to real estate on East Second Street. The Various Purpose – Series 2008 bonds were issued to refund the \$3,170,000 County Building (Series 1997 and 1998) bonds and to convert \$2,675,500 in bond anticipation notes to general obligation 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 2004 bonds were sold at a premium and the remaining unamortized premium of \$12,380 is being amortized over the life of the bonds. Additionally, issuance costs were incurred with both this 2004 bond issue and the Various Purpose – Series 2008 bonds and these issuance costs are deferred. The remaining unamortized bond issuance costs of \$124,404 are being amortized over the life of the bonds. The amount amortized in 2009 for these bond issue costs is \$7,571.

The Various Purpose – Series 2004 bonds include serial and term bonds issued in the amount of \$510,000 and \$2,035,000, respectively. The serial bonds will be paid from 2010 – 2012 and the term bonds will be paid from 2015 – 2024. Beginning December 1, 2013, the bonds maturing on or after December 1, 2014 are

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subject to redemption at the option of the County, by lot by the Paying Agent, and may be redeemed in whole or in part (in the amount of \$5,000 or any multiple thereof) on any date at the redemption price of 100% of the principal amount of the bonds being redeemed plus accrued interest to the redemption date.

The Various Purpose – Series 2008 bonds include serial and term bonds issued in the amount of \$3,260,000 and \$2,540,000, respectively. The serial bonds will be paid from 2010 – 2018 and the term bonds will be paid from 2021 – 2028. Beginning December 1, 2018, the bonds maturing on or after December 1, 2019 are subject to redemption at the option of the County, by lot by the Paying Agent, and may be redeemed in whole or in part (in the amount of \$5,000 or any multiple thereof), on any date at the redemption price of 100% of the principal amount of the bonds being redeemed plus accrued interest to the redemption date.

The annual requirements to amortize long-term bond and loan obligations outstanding as of December 31, 2009 are as follows:

<b>For the Year Ended</b>		
<b>December 31</b>	<b>Principal</b>	<b>Interest</b>
2010	\$696,359	\$452,632
2011	724,423	431,401
2012	742,579	409,112
2013	765,830	384,973
2014	789,180	358,979
2015-2019	3,552,159	1,393,948
2020-2024	3,205,000	690,316
2025-2028	1,155,000	143,962
<b>Totals</b>	<b>\$11,630,530</b>	<b>\$4,265,323</b>

**Long-Term Bonds** - All long-term bonds issued for governmental purposes of the County are retired through the Bond Retirement Fund. The Various Purpose – Series 2004 and Various Purpose – Series 2008 general obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within the limitations of Ohio law. These bonds are also backed by the full faith and credit of the County as additional security. The Road Improvement special tax revenue bonds are secured both by motor vehicle fuel and license tax revenue and a portion of sales tax revenue.

**Long-Term Loans** - The State Route 207 Connector loan is being retired through the Motor Vehicle Gas Tax Fund. This loan is secured by motor vehicle gasoline tax revenue of the County.

**Compensated Absences** - Upon retirement, employees hired prior to 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 during 1992 and thereafter with less than ten years of service with the County but with ten or more total years of service with the 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 during 1992 and thereafter with ten or more years of total service with the County are paid fifty percent (50%) of their accrued sick leave. The exceptions to this policy are as follows. 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. 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



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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, Job and Family Services, Motor Vehicle Gas Tax, Correctional and Law Enforcement, Board of Developmental Disabilities, Dog and Kennel, Litter Control, Real Estate Assessment, Emergency Management, Certificate of Title Administration, and Mediation Institutionalization 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 assets for governmental activities in the amount of \$246,794, 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 assets for governmental activities. Capital lease payments of \$53,298 were made in 2009 and are reflected as debt service principal in the General Fund. During 2009, there was also \$6,075 of unexpired capital lease value that was traded-in prior to the end of the lease term.

The County's future minimum lease payments under capital lease obligations as of December 31, 2009 are as follows:

For the Year Ended December 31	Capital Lease Payments
2010	\$46,560
2011	36,385
2012	32,441
2013	27,412
2014	8,205
Total Minimum Lease Payments	151,003
Less: Amount Representing Interest	(20,129)
<b>Present Value of Net Minimum Lease Payments</b>	<b>\$130,874</b>

**NOTE 11 - CONDUIT DEBT OBLIGATIONS**

**A. Adena Regional Medical Center**

In July 2008, the County issued, on behalf of the Adena Regional Medical Center (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

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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, or any other political subdivision is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as a liability in the accompanying basic financial statements.

As of December 31, 2009, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$148,570,000. Of this amount, \$142,870,000 was payable on the 2008 Series, and \$5,700,000 on the 1998 Series.

**B. Traditions of Chillicothe**

During 2001, the County issued, on behalf of Traditions of Chillicothe (an Ohio non-profit corporation), \$6,555,000 in Adjustable Rate Demand Health Care Facilities Revenue Bonds. The proceeds of this issue were used to refund and defease a 1996 Series Issue of Health Care Facilities Revenue Bonds issued on behalf of the same entity and used to construct a one hundred bed residential care facility in Chillicothe, Ohio. The aggregate principal amount payable on the 1996 Series issue was \$4,735,000 at the time of the 2001 Issue. The remaining portion of the 2001 Series Issue, along with paying certain issuance costs, was used for the acquisition, construction and improvement of an additional twenty-four unit congregate care facility for elderly living. These bonds are special limited obligations of Traditions of Chillicothe and are payable solely from and secured by revenues generated by the facility. Neither the County, the State, or any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as a liability in the accompanying financial statements.

As of December 31, 2009, the Health Care Facilities Revenue Bonds aggregated principal amount payable was \$5,330,000.

**C. Ross County Community Improvement Corporation**

During 2007, the County agreed to be the guarantor on a Rural Industrial Park Loan made by the Ohio Department of Development to the Ross County Community Improvement Corporation (RCCIC). The loan was issued March 26, 2007 in the amount of \$500,000 for a period of 15 years at interest rates of 0% for years 1 through 5, and 4% for years 6 through 15. This loan was issued in connection with the acquisition of approximately 6 acres and the construction of a 30,000 square foot "Spec" building in the Gateway Interchange Industrial Park. The total estimated cost of this project is \$1,495,000. Included in the total financing package for this project is the \$500,000 loan, a \$500,000 Rural Development Initiative Grant, a \$245,000 private bank loan to the RCCIC, and a \$250,000 equity contribution from the RCCIC made in the form of land and site improvements.

As of December 31, 2009, the balance of the Rural Industrial Park Loan was \$500,000. According to the terms of this loan, no principal shall be due and payable during years 1 through 5 unless all or a portion of the building is sold or leased. If sold, the loan must be paid in full. If leased, the amount payable as principal on the loan will be a minimum of 50% of the amount received as payment for lease of the building. In addition, if the property is leased in years 1 through 6, monthly amortization of the principal will begin immediately.

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

## **NOTE 12 -PENSION PLANS**

### **A. Ohio Public Employees Retirement System**

All Ross County employees, who are not certified teachers with the school for developmental disabilities, participate in the Ohio Public Employee Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member- Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2009, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. The 2009 member contribution rates were 10% for members in state and local classifications. Public safety and law enforcement members contributed 10.1%. The 2009 employer contribution rate for state and local employers was 14% of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rate was 17.63%.

The County's required contributions for pension obligations to OPERS for the years ended December 31, 2009, 2008, and 2007 were \$1,483,299, \$1,379,208, and \$1,612,629 respectively; 84.51% has been contributed for 2009, and 100% has been contributed for 2008 and 2007. Of the 2009 amount, \$229,700 remained unpaid as contractually required contributions at December 31, 2009 and is recorded as a fund liability in the basic financial statements.

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

Certified teachers, employed by the school for developmental disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system.

STRS Ohio is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any other political subdivision thereof.

**Plan Options** - New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5% of earned compensation among various investment choices. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated to investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the DB Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

**DB Plan Benefits** - DB Plan benefits are established under Chapter 3307 of the Ohio Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money-purchase benefit" calculation. Under the "formula benefit," the retirement allowance is based on years of credited service and final average salary, which is the average of the member's three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31<sup>st</sup> year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the "money-purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

**DC Plan Benefits** - DC Plan benefits are established under Sections 3307.80 to 3307.89 of the Ohio Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. 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. Employer contributions into members' accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

**Combined Plan Benefits** - Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1% of the member's final average salary by the member's years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

Eligible faculty of Ohio's public colleges and universities may choose to enroll in either STRS Ohio or an alternative retirement plan (ARP) offered by their employer. Employers have 120 days from their employment date to select a retirement plan.

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever

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comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

Benefits are increased annually by 3% of the original base amount for DB Plan participants.

The DB and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of members who die before retirement may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the DB Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2009 were 10% of covered payroll for members and 14% for employers.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2009, 2008, and 2007 were \$94,150, \$92,657, and \$92,274 respectively; 100% has been contributed for each of the three years.

STRS Ohio issues a stand-alone financial report. Interested parties may request a copy or additional information by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877 or by visiting the STRS Ohio web site at [www.strsoh.org](http://www.strsoh.org).

## **NOTE 13 - POSTEMPLOYMENT BENEFITS**

### **A. Ohio Public Employees Retirement System**

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

OPERS provides retirement, disability, and survivor benefits as well as maintains a cost-sharing multiple employer defined benefit postemployment health care plan, that includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including postemployment health care coverage.

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In order to qualify for postemployment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12 and GASB Statement No. 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or (800) 222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, state and local employers contributed at a rate of 14% of covered payroll, and public safety and law enforcement employers contributed at 17.63%. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14% of covered payroll for state and local employers, and 18.1% of covered payroll for public safety and law enforcement employers. Active members do not make contributions to the OPEB Plan.

OPERS' Postemployment Health Care Plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. The portion of employer contributions allocated to health care was 7% from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care coverage by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Significant actuarial assumptions include the following:

**Actuarial Review** - The assumptions and calculations were based on OPERS' latest actuarial review performed as of December 31, 2008.

**Funding Method** - The individual entry age actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability.

**Assets Valuation Method** - All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12% corridor.

**Investment Return** - The investment assumption rate for 2008 was 6.5%.

**Active Employee Total Payroll** - An annual increase of 4%, compounded annually, is the base portion of

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the individual pay increase assumption. This assumes no change in the number of active employees. In addition, annual pay increases over and above the 4% base increase were assumed to range from .5% to 6.3%.

**Health Care** - Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from .5% to 3% for the next 6 years. In subsequent years, (7 years and beyond) health care costs were assumed to increase at 4% (the projected wage inflation rate).

OPEB is advance-funded on an actuarially determined basis. The Traditional Pension and Combined Plans had 357,584 active contributing participants as of December 31, 2009. The number of active contributing participants for both plans used in the December 31, 2008 actuarial valuation was 356,388. The actuarial funding value of OPERS' net assets available for OPEB at December 31, 2008 was \$10.7 billion. Based on the actuarial cost method used, the actuarial valuation as of December 31, 2008 reported the actuarially accrued liability and the unfunded actuarially accrued liability for OPEB at \$29.6 billion and \$18.9 billion, respectively.

The County's contributions that were allocated to fund postemployment benefits with OPERS for the years ended December 31, 2009, 2008, and 2007 were \$1,023,260 \$1,303,394, and \$1,010,079 respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

## **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 and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums.

Pursuant to 3307 of the Ohio Revised Code, the State Teachers Retirement System Board (STRS Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties may request a copy or additional information by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877 or by visiting the STRS Ohio web site at [www.strsoh.org](http://www.strsoh.org).

**Funding Policy** - The Ohio Revised Code grants authority to STRS Ohio to provide health care coverage to eligible benefit recipients, spouses and dependents. By Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS Ohio shall be included in the employer contribution rate, currently 14% of covered payroll.

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Under Ohio law, funding for postemployment health care may be deducted from employer contributions. Of the 14% employer contribution rate, 1% of covered payroll was allocated to postemployment health care for the years ended June 30, 2009, 2008 and 2007. The 14% employer contribution rate is the maximum rate established under Ohio law.

The County's contributions allocated to fund postemployment health care benefits with STRS Ohio for the years ended December 31, 2009, 2008, and 2007 were \$7,242, \$7,127, and \$7,098 respectively.

The STRS Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. The balance in the Health Care Stabilization Fund was \$2.7 billion on June 30, 2009. For the fiscal year ended June 30, 2009, net health care costs paid by STRS Ohio were \$298,110,000. There were 129,659 eligible benefit recipients.

**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, \$5,000,000 excess liability, \$10,000,000 for airport liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$98,641,461. Other property insurance includes the following: \$1,000,000 for extra expenses, \$5,000,000 for newly acquired location, \$100,000 for property in transit, \$100,000,000 for flood damage, \$100,000,000 for earthquake damage, \$1,000,000 for valuable papers, \$1,000,000 for accounts receivable, \$250,000 for unintentional omissions, the lesser of actual cash value or cost of repair for automobile damage, and replacement cost for contractor's equipment. Comprehensive equipment coverage is carried on the boiler, machinery, and data processing equipment in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 for theft, disappearance, and destruction at the County offices.

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 63 other Ohio counties (County Commissioners Association of Ohio) for a workers' compensation group-rating program.

On June 1, 2009, the County switched to a fully funded insurance program and began to purchase health, dental and vision insurances through Medical Mutual of Ohio, Inc. This fully funded insurance program is not considered limited risk health insurance. Prior to June 1, 2009, the County had a limited risk health insurance program that was also through Medical Mutual of Ohio, Inc. and included dental and vision insurance for employees. After the limited risk insurance program ended on May 31, 2009, the County continued to utilize a third party administrator to process and pay the run-off claims and refunds that remained. However, as of December 31, 2009 there were no significant unpaid claims remaining to accrue.



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Beginning in 2009, the County established a workers' compensation reserve within the self-insurance internal service fund to account for and finance its workers' compensation retrospective rating 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 \$236,833 has been accrued as of December 31, 2009.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2008 and 2009 are:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2008	\$851,481	\$5,488,534	\$5,607,390	\$732,625
2009	732,625	2,559,444	3,055,236	236,833

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 2008 real and public utility property and 2009 tangible personal (business) property. The assessed value by property classification upon which 2009 revenues were derived follows:

Property Classification	Assessed Values
Real Property	\$1,067,274,630
Tangible Personal Property	7,598,130
Public Utility Property	51,880,530
<b>Total</b>	<b>\$1,126,753,290</b>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. The County is authorized to levy up to 3.10 mills of the first 10 mills of assessed value for the General Fund. In addition to the 3.10 mills, 6.60 mills have been levied based upon mills voted for the Developmental Disabilities, Children Services and Senior Citizens levies.

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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	
Children Services (c)	2004	1.00	0.84	0.91	2008
Senior Citizens (c)	2008	0.50	0.45	0.47	2012
Developmental Disabilities (c)	2005	2.10	1.76	1.91	Continuing
Developmental Disabilities (c)	2003	3.00	2.51	2.73	Continuing
<b>Totals</b>		<b>6.60</b>	<b>5.56</b>	<b>6.02</b>	

- (a) Dollars per \$1,000 of assessed valuation.
- (b) Ohio law provides for a tax credit to voted levies to offset inflationary values resulting from a reappraisal of real property. To attain this tax credit, reduction factors are applied to authorized voted levies so that each levy yields the same amount of property tax as in the year in which the levy was approved. Increases to voted levy revenues are restricted to assessments from new construction. The reduction factors are computed and applied separately for residential/agricultural (R/A) property and commercial/industrial (C/I) property.
- (c) Levies represent replacements of levies originally voted in prior years.

In 2009, real property taxes were levied on January 1, 2009, on assessed values as of January 1, 2008, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property must be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2007. Real estate taxes were due and payable February 13, 2009 and July 10, 2009; personal property taxes were due and payable May 11, 2009 and September 21, 2009. Tangible personal property taxes have been phased-out for 2009. Public utility property taxes are assessed on 35% of true value (which is, in general, net book value) for real property and at varying percentages of true value for tangible personal property.

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 the Agency Funds and in the governmental funds represent current taxes that were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2009. 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 2009 were recorded as revenue in 2009; the remaining receivable is offset by a credit to deferred revenue in the fund financial statements.

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**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.

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 2009, these sales taxes generated a combined total of \$11,254,088 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

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deducting certain jail-related only costs. The City of Chillicothe contributed \$1,924,352 to the construction of the Center.

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

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

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

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

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

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

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

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

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

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

## **NOTE 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 2009, the County distributed \$103,000 in operating grants to the Park District. The County is the

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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.

In March 2009, the County retired the \$1,130,000 Economic Development Bond Anticipation Note that was issued on behalf of the CFA and was used to finance improvements at a local multi-use stadium and a local cultural facility. See Note 9 for more information.

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 VENTURE**

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 2009, contributed \$376,613 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. See Note 10 for more information. The County is the fiscal agent for the Center, therefore, the activities of the Center are reflected as an agency fund of the County. Complete financial statements of the joint venture can be obtained from the Ross County Auditor, Ross County Courthouse, 2 North Paint Street, Suite G, Chillicothe, Ohio, 45601.

**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 2009, 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 61 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 2009 for insurance was \$373,879.

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

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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

During 2009, the County did not contribute any funds toward the operation of the Board. The County is the fiscal agent for the Board. Therefore, the activities of the Board are reflected as an agency fund of the County

**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 – CONTRACTUAL COMMITMENTS**

The County had the following project with contractual commitments remaining as of December 31, 2009:

Project	Fund	Contractual Commitments	Amount Expended as of December 31, 2009	Amount Remaining on Contracts
Airport Taxiway	Airport Construction	\$1,184,576	\$1,094,671	\$89,905
<b>Totals</b>		<b>\$1,184,576</b>	<b>\$1,094,671</b>	<b>\$89,905</b>

**NOTE 24 – ACCOUNTABILITY**

The deficit fund balances in the Economic Development Fund, which is a major special revenue fund; the Child Enforcement, and VOCA/SVAA Grant Funds, which are nonmajor special revenue funds; and the Permanent Improvement, and Airport Construction Funds, which are nonmajor capital project 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.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

The County's fund deficits at December 31, 2009 were as follows:

<b>Funds</b>	<b>Deficit Fund Balance/ Net Assets</b>
Economic Development Fund	\$1,169,001
<i>Other Nonmajor Governmental Funds:</i>	
Child Enforcement Fund	197,380
VOCA/SVAA Grant Fund	71,341
Permanent Improvement Fund	267,096
Airport Construction Fund	68,321

**NOTE 25 – SUBSEQUENT EVENTS**

On January 15, 2010, the County repaid \$35,000 on the loan and entered into a new lending/borrowing agreement for the remaining loan balance of \$225,000 between the Ross County Treasury and the Permanent Improvement Fund. This new lending/borrowing agreement is in the form of a note and matures in the year 2011.

On April 15, 2010, the County entered into a new lending/borrowing agreement for \$1,115,000 between the Ross County Treasury and the Economic Development Fund. This new 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.

On May 24, 2010, the County repaid \$550,000 on the loan between the Ross County Treasury and the Ross County Group Insurance Fund, leaving a loan balance of \$550,000. This lending/borrowing agreement is in the form of a note and matures in the year 2012, but can be paid in whole or in part at any time.



Combining Statements  
and Individual  
Fund Schedules

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

**Nonmajor Special Revenue Funds**

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

Dog and Kennel

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

Drug Law Enforcement

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

Law Enforcement

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

Litter Control

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

Real Estate Assessment

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

Youth Services Subsidy

To account for the remaining balance of a grant received from the State Department of Youth Services that has been transferred to and is now being expended through the 401 Care and Custody Grant Fund.

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, 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.

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

Drug Enforcement and Education

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

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.

Child Enforcement

To account for poundage fees collected by the Ross County Job and Family Services, Child Enforcement Division that are restricted for use by state statute and Title IV-D grants that reimburse expenditures for child support enforcement operations.

Computerized Research

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

Delinquent Tax and Assessment Collection

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

Indigent Guardianship

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

Children Services

To account for a County wide tax levy and various state and federal monies to be used for providing foster care and other services for neglected, battered and abused children. This fund also accounts for the operation of the Roweton Ranch and Parent Visitation Home.

Indigent Driver Alcohol

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

Senior Citizens Levy

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

Computer System Service

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

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

Certificate of Title Administration

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

Local Law Enforcement Grant

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

U.S. Rt. 23 Task Force Grants

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

Small Cities Block Grant

To account for monies received from the Ohio Department of Development 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.

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.

Rural Victim Services

To account for the remaining balance of a grant received from the Office for Victims of Crime to provide education and assistance to victims of crime in rural areas and to provide training to local law enforcement officers that assist these victims.

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.

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.

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

State Juvenile Program

To account for the remaining balance of a grant received by the Ross County Sheriff's Department from the Ohio State Office of Criminal Justice Services for security services to juvenile offenders and related equipment and to help assist school truancy.

Small Cities Revolving Loan

To account for monies received from the Ohio Department of Development and the Ohio Environmental Protection Agency 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.

Appalachian Flood Risk Reduction Initiative (AFRRRI) Grant Fund

To account for the remaining balance of a grant received from the Ohio Department of Natural Resources, Division of Water, to complete work on the Appalachian Flood Risk Reduction Initiative Plan.

Mediator Fees

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

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 Revised Code.

Board of Elections Grant

To account for a grant received from the State of Ohio through the federal Help America Vote Act of 2002. This grant is to be used to upgrade the Board of Elections voter registration system.

Mediation Institutionalization Grant

To account for a grant received from the Ohio Supreme Court to provide for mediation services for the Common Pleas Courts of Ross and Pike counties.

Rehabilitation Center

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

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

Regional Multi-Purpose Facility

To account for a grant received from the U.S. Department of Housing and Urban Development to assist in the planning and development of a regional multi-purpose facility and commerce park.

Workforce Development

To account for a grant received from the U.S. Department of Labor to strengthen the local workforce by providing training services to employed adults, youth and dislocated workers.

Sheriff Concealed Weapon

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

David Meade - Massie

To account for monies received from the David Meade-Massie Trust, designated to be spent for a specific purpose by various departments and agencies of the County.

Drug Task Force

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

**Nonmajor Debt Service Fund**

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

Bond Retirement Debt Service

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

**Nonmajor Capital Projects Funds**

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

Permanent Improvement

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

Airport Construction

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

Board of Developmental Disabilities Improvements

To account for the remaining balance of a grant from the State of Ohio that is used for capital improvements of the Board of Developmental Disabilities.

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

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.

County Correctional Facilities

To account for the remaining balance of funds used toward the Ross County and Chillicothe Law Enforcement Center.

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.

State Route 207/U.S. 23 Connector

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

Courthouse Improvements

To account for funds used to renovate the County courthouse.

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,643,499	\$166,191	\$425,444	\$3,235,134
Cash and Cash Equivalents in Segregated Accounts	387,315	0	0	387,315
Accounts Receivable	11,185	0	0	11,185
Intergovernmental Receivable	2,724,383	0	250,192	2,974,575
Property Taxes Receivable	1,424,248	0	0	1,424,248
Loans Receivable	17,759	0	0	17,759
Materials and Supplies Inventory	16,285	0	0	16,285
<i>Total Assets</i>	<u>\$7,224,674</u>	<u>\$166,191</u>	<u>\$675,636</u>	<u>\$8,066,501</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$152,483	\$0	\$0	\$152,483
Accrued Wages Payable	57,061	0	0	57,061
Contracts Payable	164,366	0	368,466	532,832
Intergovernmental Payable	177,200	0	0	177,200
Accrued Interest Payable	0	0	7,416	7,416
Interfund Payable	131,560	0	115,000	246,560
Deferred Revenue	1,756,941	0	214,880	1,971,821
Unearned Revenue	1,559,188	0	0	1,559,188
Advances from Other Funds	0	0	225,000	225,000
<i>Total Liabilities</i>	<u>3,998,799</u>	<u>0</u>	<u>930,762</u>	<u>4,929,561</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	120,151	0	40,400	160,551
Reserved for Loans	9,928	0	0	9,928
<i>Unreserved, Undesignated, Reported in:</i>				
Special Revenue Funds	3,095,796	0	0	3,095,796
Debt Service Funds	0	166,191	0	166,191
Capital Projects Funds	0	0	(295,526)	(295,526)
<i>Total Fund Balances (Deficits)</i>	<u>3,225,875</u>	<u>166,191</u>	<u>(255,126)</u>	<u>3,136,940</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,224,674</u>	<u>\$166,191</u>	<u>\$675,636</u>	<u>\$8,066,501</u>



**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,279,015	\$0	\$0	\$1,279,015
Intergovernmental	7,081,643	0	2,242,575	9,324,218
Interest	4,549	30,829	0	35,378
Fines and Forfeitures	199,669	0	0	199,669
Charges for Services	2,135,392	0	0	2,135,392
Special Assessments	24,435	0	0	24,435
Other	371,590	0	964	372,554
<i>Total Revenues</i>	<u>11,096,293</u>	<u>30,829</u>	<u>2,243,539</u>	<u>13,370,661</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	1,057,535	0	0	1,057,535
Judicial	951,193	0	0	951,193
Public Safety	1,321,570	0	0	1,321,570
Public Works	136,316	0	0	136,316
Human Services	7,128,614	0	0	7,128,614
Economic Development and Assistance	476,548	0	0	476,548
Capital Outlay	0	0	2,259,868	2,259,868
<i>Debt Service:</i>				
Principal Retirement	0	575,000	358,385	933,385
Interest and Fiscal Charges	1,058	490,955	40,399	532,412
<i>Total Expenditures</i>	<u>11,072,834</u>	<u>1,065,955</u>	<u>2,658,652</u>	<u>14,797,441</u>
<i>Excess of Revenues (Under) Expenditures</i>	<u>23,459</u>	<u>(1,035,126)</u>	<u>(415,113)</u>	<u>(1,426,780)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	353,121	1,033,690	270,233	1,657,044
Transfers Out	(141,790)	0	0	(141,790)
<i>Total Other Financing Sources (Uses)</i>	<u>211,331</u>	<u>1,033,690</u>	<u>270,233</u>	<u>1,515,254</u>
<i>Net Change in Fund Balances</i>	234,790	(1,436)	(144,880)	88,474
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>2,991,085</u>	<u>167,627</u>	<u>(110,246)</u>	<u>3,048,466</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$3,225,875</u></u>	<u><u>\$166,191</u></u>	<u><u>(\$255,126)</u></u>	<u><u>\$3,136,940</u></u>

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$31,644	\$4,429	\$819	\$18,665	\$56,289
Cash and Cash Equivalents In Segregated Accounts	1,155	22,808	131,087	0	0
Accounts Receivable	0	1,500	9,685	0	0
Intergovernmental Receivable	0	0	1,762	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	2,705	0	0	0	3,341
<i>Total Assets</i>	<u>\$35,504</u>	<u>\$28,737</u>	<u>\$143,353</u>	<u>\$18,665</u>	<u>\$59,630</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$6,530	\$0	\$0	\$699	\$3,721
Accrued Wages Payable	2,507	1,535	0	1,883	7,933
Contracts Payable	0	0	0	0	1,900
Intergovernmental Payable	2,410	0	0	1,467	5,509
Interfund Payable	2,630	0	0	2,080	7,841
Deferred Revenue	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>14,077</u>	<u>1,535</u>	<u>0</u>	<u>6,129</u>	<u>26,904</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	7,179	0	0	156	4,169
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i> Special Revenue Funds	<u>14,248</u>	<u>27,202</u>	<u>143,353</u>	<u>12,370</u>	<u>28,557</u>
<i>Total Fund Balances (Deficits)</i>	<u>21,427</u>	<u>27,202</u>	<u>143,353</u>	<u>12,526</u>	<u>32,726</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$35,504</u>	<u>\$28,737</u>	<u>\$143,353</u>	<u>\$18,655</u>	<u>\$59,630</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	911 Equipment	Probate Conduct of Business	Child Enforcement
\$39,343	\$34,387	\$11,347	\$5,708	\$179,634	\$7,866	\$175,422
0	0	1,041	0	0	0	6,166
0	0	0	0	0	0	0
0	35,789	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
771	0	0	0	0	0	0
<u>\$40,114</u>	<u>\$70,176</u>	<u>\$12,388</u>	<u>\$5,708</u>	<u>\$179,634</u>	<u>\$7,866</u>	<u>\$181,588</u>

\$0	\$159	\$0	\$0	\$0	\$0	\$0
470	2,177	0	0	0	0	24,129
0	0	0	0	0	0	5,809
0	1,696	0	0	0	0	11,260
0	2,254	0	0	0	0	42,449
0	22,282	0	0	0	0	0
0	0	0	0	0	0	295,321
<u>470</u>	<u>28,568</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>378,968</u>
0	3,455	0	0	0	0	0
0	0	0	0	0	0	0
<u>39,644</u>	<u>38,153</u>	<u>12,388</u>	<u>5,708</u>	<u>179,634</u>	<u>7,866</u>	<u>(197,380)</u>
<u>39,644</u>	<u>41,608</u>	<u>12,388</u>	<u>5,708</u>	<u>179,634</u>	<u>7,866</u>	<u>(197,380)</u>
<u>\$40,114</u>	<u>\$70,176</u>	<u>\$12,388</u>	<u>\$5,708</u>	<u>\$179,634</u>	<u>\$7,866</u>	<u>\$181,588</u>

Continued

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$67,915	\$340,412	\$56,457	\$201,432	\$2,087
Cash and Cash Equivalents In					
Segregated Accounts	0	0	0	333	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	577,337	0
Property Taxes Receivable	0	0	0	931,165	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	664	0	0	0
<i>Total Assets</i>	<u>\$67,915</u>	<u>\$341,076</u>	<u>\$56,457</u>	<u>\$1,710,267</u>	<u>\$2,087</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$793	\$900	\$25,582	\$0
Accrued Wages Payable	0	3,325	0	0	0
Contracts Payable	0	0	0	114,266	0
Intergovernmental Payable	0	1,876	0	100	0
Interfund Payable	0	3,591	0	968	0
Deferred Revenue	0	0	0	317,137	0
Unearned Revenue	0	0	0	826,346	0
<i>Total Liabilities</i>	<u>0</u>	<u>9,585</u>	<u>900</u>	<u>1,284,399</u>	<u>0</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	849	627	0	3,450	0
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	67,066	330,864	55,567	422,418	2,087
<i>Total Fund Balances (Deficits)</i>	<u>67,915</u>	<u>331,491</u>	<u>55,567</u>	<u>425,868</u>	<u>2,087</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$67,915</u>	<u>\$341,076</u>	<u>\$56,467</u>	<u>\$1,710,267</u>	<u>\$2,087</u>

Senior Citizens Levy	Computer System Service	Certificate of Title Administration	Local Law Enforcement Grant	U.S. Rt. 23 Task Force Grants	Small Cities Block Grant	Prosecutor's Diversion Program
\$0	\$7,635	\$82,515	\$20,052	\$25,398	\$187,563	\$30,974
0	2,040	33,920	0	0	0	0
0	0	0	0	0	0	0
32,891	0	0	0	0	1,371,029	109,863
493,083	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	4,109	0	0	0	0
<u>\$525,974</u>	<u>\$9,675</u>	<u>\$120,544</u>	<u>\$20,052</u>	<u>\$25,398</u>	<u>\$1,558,592</u>	<u>\$140,837</u>

\$0	\$0	\$0	\$0	\$6,816	\$157	\$15,975
0	0	6,248	0	0	0	0
0	0	0	0	0	0	0
0	0	4,721	0	0	0	1,175
0	0	6,235	0	0	0	2,143
72,228	0	0	0	0	1,035,684	78,956
437,521	0	0	0	0	0	0
<u>509,749</u>	<u>0</u>	<u>17,204</u>	<u>0</u>	<u>6,816</u>	<u>1,035,841</u>	<u>98,249</u>
0	0	30	0	1,744	0	0
0	0	0	0	0	0	0
<u>16,225</u>	<u>9,675</u>	<u>103,310</u>	<u>20,052</u>	<u>16,838</u>	<u>522,751</u>	<u>42,588</u>
<u>16,225</u>	<u>9,675</u>	<u>103,340</u>	<u>20,052</u>	<u>18,582</u>	<u>522,751</u>	<u>42,588</u>
<u>\$525,974</u>	<u>\$9,675</u>	<u>\$120,544</u>	<u>\$20,052</u>	<u>\$25,398</u>	<u>\$1,558,592</u>	<u>\$140,837</u>

Continued

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	Child Abuse Prevention	Rural Victim Services	Jail Commissary	401 Care and Custody Grant	Juvenile Court IV-E
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$4,131	\$2	\$0	\$196,953	\$156,497
Cash and Cash Equivalents In					
Segregated Accounts	0	0	81,166	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	4,695	0
<i>Total Assets</i>	<u>\$4,131</u>	<u>\$2</u>	<u>\$81,166</u>	<u>\$201,648</u>	<u>\$156,497</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$23,893	\$0
Accrued Wages Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	0	0	0
Interfund Payable	0	0	0	12,151	0
Deferred Revenue	0	0	0	0	0
Unearned Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,044</u>	<u>0</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	0	0	0	16,405	11,763
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	4,131	2	81,166	149,199	144,734
<i>Total Fund Balances (Deficits)</i>	<u>4,131</u>	<u>2</u>	<u>81,166</u>	<u>165,604</u>	<u>156,497</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,131</u>	<u>\$2</u>	<u>\$81,166</u>	<u>\$201,648</u>	<u>\$156,497</u>

State Juvenile Program	Small Cities Revolving Loan	VOCA/ SVAA Grant	County Ditch	Marine Patrol	Mediator Fees	County Recorder's Equipment
\$11,912	\$101,037	\$8,111	\$55,149	\$8,631	\$190,925	\$12,326
0	102,176	0	0	0	5,423	0
0	0	0	0	0	0	0
0	0	68,375	0	0	0	0
0	0	0	0	0	0	0
0	17,759	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$11,912</u>	<u>\$220,972</u>	<u>\$76,486</u>	<u>\$55,149</u>	<u>\$8,631</u>	<u>\$196,348</u>	<u>\$12,326</u>
\$0	\$0	\$28,597	\$0	\$0	\$0	\$0
0	0	1,813	0	2,166	0	0
0	0	0	0	0	0	0
0	0	106,367	0	1,174	0	0
0	0	6,430	0	537	0	0
0	0	4,620	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>147,827</u>	<u>0</u>	<u>3,877</u>	<u>0</u>	<u>0</u>
0	16,786	623	0	173	0	0
0	9,928	0	0	0	0	0
<u>11,912</u>	<u>194,258</u>	<u>(71,964)</u>	<u>55,149</u>	<u>4,581</u>	<u>196,348</u>	<u>12,326</u>
<u>11,912</u>	<u>220,972</u>	<u>(71,341)</u>	<u>55,149</u>	<u>4,754</u>	<u>196,348</u>	<u>12,326</u>
<u>\$11,912</u>	<u>\$220,972</u>	<u>\$76,486</u>	<u>\$55,149</u>	<u>\$8,631</u>	<u>\$196,348</u>	<u>\$12,326</u>

Continued

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	Board of Elections Grant	Mediation Institutionalization Grant	Regional Multi-Purpose Facility	Workforce Development	Sheriff Concealed Weapon
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$640	\$48,303	\$27	\$166,201	\$24,802
Cash and Cash Equivalents In					
Segregated Accounts	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	228,019	299,318	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>\$640</u>	<u>\$48,303</u>	<u>\$228,046</u>	<u>\$465,519</u>	<u>\$24,802</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$0	\$0	\$26,087	\$5,018
Accrued Wages Payable	0	2,875	0	0	0
Contracts Payable	0	0	0	42,391	0
Intergovernmental Payable	0	2,240	0	37,205	0
Interfund Payable	0	3,058	0	39,193	0
Deferred Revenue	0	0	226,034	0	0
Unearned Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>8,173</u>	<u>226,034</u>	<u>144,876</u>	<u>5,018</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	0	0	0	48,555	3,137
Reserved for Loans	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Special Revenue Funds	640	40,130	2,012	272,088	16,647
<i>Total Fund Balances (Deficits)</i>	<u>640</u>	<u>40,130</u>	<u>2,012</u>	<u>320,643</u>	<u>19,784</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$640</u>	<u>\$48,303</u>	<u>\$228,046</u>	<u>\$465,519</u>	<u>\$24,802</u>



David Meade-Massic	Drug Task Force	Total Nonmajor Special Revenue Funds
\$3,930	\$65,929	\$2,643,499
0	0	387,315
0	0	11,185
0	0	2,724,383
0	0	1,424,248
0	0	17,759
0	0	16,285
<u>\$3,930</u>	<u>\$65,929</u>	<u>\$7,224,674</u>

\$0	\$7,556	\$152,483
0	0	57,061
0	0	164,366
0	0	177,200
0	0	131,560
0	0	1,756,941
0	0	1,559,188

<u>0</u>	<u>7,556</u>	<u>3,998,799</u>
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0	1,050	120,151
0	0	9,928

<u>3,930</u>	<u>57,323</u>	<u>3,095,796</u>
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<u>3,930</u>	<u>58,373</u>	<u>3,225,875</u>
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<u>\$3,930</u>	<u>\$65,929</u>	<u>\$7,224,674</u>
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**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2009*

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	2,500	0
Interest	0	0	0	0	0
Fines and Forfeitures	5,217	7,054	186,516	0	0
Charges for Services	122,268	0	0	0	519,146
Special Assessments	0	0	0	0	0
Other	9,936	8,700	120,284	31,866	0
<i>Total Revenues</i>	<u>137,421</u>	<u>15,754</u>	<u>306,800</u>	<u>34,366</u>	<u>519,146</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	633,074
Judicial	0	0	0	0	0
Public Safety	211,762	10,397	200,984	0	0
Public Works	0	0	0	115,362	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>211,762</u>	<u>10,397</u>	<u>200,984</u>	<u>115,362</u>	<u>633,074</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(74,341)</u>	<u>5,357</u>	<u>105,816</u>	<u>(80,996)</u>	<u>(113,928)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	75,000	0	0	81,200	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>81,200</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	659	5,357	105,816	204	(113,928)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>20,768</u>	<u>21,845</u>	<u>37,537</u>	<u>12,322</u>	<u>146,654</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$21,427</u>	<u>\$27,202</u>	<u>\$143,353</u>	<u>\$12,526</u>	<u>\$32,726</u>

Youth Services Subsidy	Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	911 Equipment	Probate Conduct of Business	Child Enforcement
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	173,137	0	0	0	0	497,283
0	2,435	0	0	0	0	0	0
0	0	0	0	630	0	0	0
0	0	0	20,800	0	312,101	530	275,268
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	2,435	173,137	20,800	630	312,101	530	772,551
0	16,349	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	160,847	0	0	259,541	0	0
0	0	0	0	0	0	0	0
0	0	0	18,238	0	0	0	1,497,016
0	0	0	0	0	0	0	0
0	0	0	0	0	1,058	0	0
0	16,349	160,847	18,238	0	260,599	0	1,497,016
0	(13,914)	12,290	2,562	630	51,502	530	(724,465)
0	0	0	0	0	0	0	30,000
(111,121)	0	0	0	0	0	0	0
(111,121)	0	0	0	0	0	0	30,000
(111,121)	(13,914)	12,290	2,562	630	51,502	530	(694,465)
111,121	53,558	29,318	9,826	5,078	128,132	7,336	497,085
\$0	\$39,644	\$41,608	\$12,388	\$5,708	\$179,634	\$7,866	(\$197,380)

Continued

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2009*

	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services	Indigent Driver Alcohol
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$836,279	\$0
Intergovernmental	0	0	0	2,309,619	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	252
Charges for Services	5,936	105,644	7,603	41,646	0
Special Assessments	0	0	0	0	0
Other	0	3,427	0	8,680	0
<i>Total Revenues</i>	<u>5,936</u>	<u>109,071</u>	<u>7,603</u>	<u>3,196,224</u>	<u>252</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	130,708	0	0	0
Judicial	1,104	0	10,770	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	3,059,837	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>1,104</u>	<u>130,708</u>	<u>10,770</u>	<u>3,059,837</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,832</u>	<u>(21,637)</u>	<u>(3,167)</u>	<u>136,387</u>	<u>252</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	5,669	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>5,669</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	4,832	(21,637)	(3,167)	142,056	252
<i>Fund Balances (Deficits) at Beginning of Year</i>	63,083	353,128	58,734	283,812	1,835
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$67,915</u>	<u>\$331,491</u>	<u>\$55,567</u>	<u>\$425,868</u>	<u>\$2,087</u>

Senior Citizens Levy	Computer System Service	Certificate of Title Administration	Local Law Enforcement Grant	U.S. Rt. 23 Task Force Grants	Small Cities Block Grant	Prosecutor's Diversion Program
\$442,736	\$0	\$0	\$0	\$0	\$0	\$0
112,469	0	0	5,107	76,819	921,310	78,701
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	36,615	347,156	0	0	0	6,250
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>555,205</u>	<u>36,615</u>	<u>347,156</u>	<u>5,107</u>	<u>76,819</u>	<u>921,310</u>	<u>84,951</u>
0	0	258,416	0	0	0	0
0	34,915	0	0	0	0	0
0	0	0	0	101,263	0	79,115
0	0	0	0	0	0	0
567,199	0	0	0	0	0	0
0	0	0	0	0	457,638	0
0	0	0	0	0	0	0
<u>567,199</u>	<u>34,915</u>	<u>258,416</u>	<u>0</u>	<u>101,263</u>	<u>457,638</u>	<u>79,115</u>
<u>(11,994)</u>	<u>1,700</u>	<u>88,740</u>	<u>5,107</u>	<u>(24,444)</u>	<u>463,672</u>	<u>5,836</u>
0	0	0	0	18,000	0	0
0	0	(25,000)	0	0	0	0
0	0	(25,000)	0	18,000	0	0
<u>(11,994)</u>	<u>1,700</u>	<u>63,740</u>	<u>5,107</u>	<u>(6,444)</u>	<u>463,672</u>	<u>5,836</u>
<u>28,219</u>	<u>7,975</u>	<u>39,600</u>	<u>14,945</u>	<u>25,026</u>	<u>59,079</u>	<u>36,752</u>
<u>\$16,225</u>	<u>\$9,675</u>	<u>\$103,340</u>	<u>\$20,052</u>	<u>\$18,582</u>	<u>\$522,751</u>	<u>\$42,588</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, 2009*

	Child Abuse Prevention	Rural Victim Services	Jail Commissary	401 Care and Custody Grant	Juvenile Court IV-E
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	301,696	404,364
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	154,588	0	0
Special Assessments	0	0	0	0	0
Other	735	0	0	0	0
<i>Total Revenues</i>	<u>735</u>	<u>0</u>	<u>154,588</u>	<u>301,696</u>	<u>404,364</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	307,241	247,867
Public Safety	0	0	105,164	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>105,164</u>	<u>307,241</u>	<u>247,867</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>735</u>	<u>0</u>	<u>49,424</u>	<u>(5,545)</u>	<u>156,497</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	111,121	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>111,121</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	735	0	49,424	105,576	156,497
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>3,396</u>	<u>2</u>	<u>31,742</u>	<u>60,028</u>	<u>0</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$4,131</u></u>	<u><u>\$2</u></u>	<u><u>\$81,166</u></u>	<u><u>\$165,604</u></u>	<u><u>\$156,497</u></u>

State Juvenile Program	Small Cities Revolving Loan	VOCA/ SVAA Grant	County Ditch	Marine Patrol	AFRRRI Grant	Mediator Fees	County Recorder's Equipment
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	16,215	117,251	0	18,528	0	0	0
0	2,114	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	64,078	0
0	0	0	24,435	0	0	0	0
0	948	0	0	500	0	0	0
0	19,277	117,251	24,435	19,028	0	64,078	0
0	0	0	0	0	0	0	7,946
0	0	223,434	0	0	0	0	0
0	0	0	0	21,992	0	0	0
0	0	0	19,024	0	1,930	0	0
0	0	0	0	0	0	0	0
0	18,910	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	18,910	223,434	19,024	21,992	1,930	0	7,946
0	367	(106,183)	5,411	(2,964)	(1,930)	64,078	(7,946)
0	0	20,342	0	5,789	0	0	6,000
0	0	0	0	0	0	0	0
0	0	20,342	0	5,789	0	0	6,000
0	367	(85,841)	5,411	2,825	(1,930)	64,078	(1,946)
11,912	220,605	14,500	49,738	1,929	1,930	132,270	14,272
<u>\$11,912</u>	<u>\$220,972</u>	<u>(\$71,341)</u>	<u>\$55,149</u>	<u>\$4,754</u>	<u>\$0</u>	<u>\$196,348</u>	<u>\$12,326</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, 2009*

	Board of Elections Grant	Mediation Institutionalization Grant	Rehabilitation Center	Regional Multi-Purpose Facility	Workforce Development
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	11,042	91,742	0	1,985	1,938,811
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	0	0
Special Assessments	0	0	0	0	0
Other	0	0	5,669	0	180,845
<b>Total Revenues</b>	<b>11,042</b>	<b>91,742</b>	<b>5,669</b>	<b>1,985</b>	<b>2,119,656</b>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	11,042	0	0	0	0
Judicial	0	125,584	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	1,986,324
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<b>Total Expenditures</b>	<b>11,042</b>	<b>125,584</b>	<b>0</b>	<b>0</b>	<b>1,986,324</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>0</b>	<b>(33,842)</b>	<b>5,669</b>	<b>1,985</b>	<b>133,332</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	0	(5,669)	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(5,669)</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>0</b>	<b>(33,842)</b>	<b>0</b>	<b>1,985</b>	<b>133,332</b>
<b>Fund Balances (Deficits) at Beginning of Year</b>	<b>640</b>	<b>73,972</b>	<b>0</b>	<b>27</b>	<b>187,311</b>
<b>Fund Balances (Deficits) at End of Year</b>	<b>\$640</b>	<b>\$40,130</b>	<b>\$0</b>	<b>\$2,012</b>	<b>\$320,643</b>



Sheriff Concealed Weapon	David Meade-Massic	Drug Task Force	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$1,279,015
0	3,064	0	7,081,643
0	0	0	4,549
0	0	0	199,669
115,763	0	0	2,135,392
0	0	0	24,435
0	0	0	371,590
<u>115,763</u>	<u>3,064</u>	<u>0</u>	<u>11,096,293</u>
0	0	0	1,057,535
0	278	0	951,193
99,360	0	71,145	1,321,570
0	0	0	136,316
0	0	0	7,128,614
0	0	0	476,548
0	0	0	1,058
<u>99,360</u>	<u>278</u>	<u>71,145</u>	<u>11,072,834</u>
<u>16,403</u>	<u>2,786</u>	<u>(71,145)</u>	<u>23,459</u>
0	0	0	353,121
0	0	0	(141,790)
0	0	0	211,331
16,403	2,786	(71,145)	234,790
<u>3,381</u>	<u>1,144</u>	<u>129,518</u>	<u>2,991,085</u>
<u>\$19,784</u>	<u>\$3,930</u>	<u>\$58,373</u>	<u>\$3,225,875</u>

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2009*

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements	Camp Cattail Construction	County Correctional Facilities
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$320	\$344,833	\$6,254	\$16,528	\$4,866
Intergovernmental Receivable	0	112,885	0	0	0
<i>Total Assets</i>	<u>\$320</u>	<u>\$457,718</u>	<u>\$6,254</u>	<u>\$16,528</u>	<u>\$4,866</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Contracts Payable	\$0	\$368,466	\$0	\$0	\$0
Accrued Interest Payable	7,416	0	0	0	0
Interfund Payable	35,000	80,000	0	0	0
Deferred Revenue	0	77,573	0	0	0
Advances from Other Funds	225,000	0	0	0	0
<i>Total Liabilities</i>	<u>267,416</u>	<u>526,039</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	0	0	0	0	0
<i>Unreserved, Undesignated, Reported in:</i>					
Capital Projects Funds	(267,096)	(68,321)	6,254	16,528	4,866
<i>Total Fund Balances (Deficits)</i>	<u>(267,096)</u>	<u>(68,321)</u>	<u>6,254</u>	<u>16,528</u>	<u>4,866</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$320</u>	<u>\$457,718</u>	<u>\$6,254</u>	<u>\$16,528</u>	<u>\$4,866</u>

<u>Road &amp; Bridge Improvements</u>	<u>Ross County Service Center</u>	<u>State Route 207/ U.S. 23 Connector</u>	<u>Courthouse Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$23	\$43,100	\$1,020	\$8,500	\$425,444
<u>137,307</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>250,192</u>
<u>\$137,330</u>	<u>\$43,100</u>	<u>\$1,020</u>	<u>\$8,500</u>	<u>\$675,636</u>
\$0	\$0	\$0	\$0	\$368,466
0	0	0	0	7,416
0	0	0	0	115,000
137,307	0	0	0	214,880
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>225,000</u>
<u>137,307</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>930,762</u>
0	0	0	40,400	40,400
<u>23</u>	<u>43,100</u>	<u>1,020</u>	<u>(31,900)</u>	<u>(295,526)</u>
<u>23</u>	<u>43,100</u>	<u>1,020</u>	<u>8,500</u>	<u>(255,126)</u>
<u>\$137,330</u>	<u>\$43,100</u>	<u>\$1,020</u>	<u>\$8,500</u>	<u>\$675,636</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2009*

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements	Camp Cattail Construction	County Correctional Facilities
<b>Revenues</b>					
Intergovernmental	\$0	\$818,319	\$0	\$0	\$0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>818,319</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>					
Capital Outlay	0	833,240	0	0	0
<i>Debt Service:</i>					
Principal Retirement	260,000	0	0	0	0
Interest and Fiscal Charges	18,526	0	0	0	0
<i>Total Expenditures</i>	<u>278,526</u>	<u>833,240</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(278,526)</u>	<u>(14,921)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Sources</b>					
Transfers In	45,110	104,865	0	0	0
<i>Total Other Financing Sources</i>	<u>45,110</u>	<u>104,865</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(233,416)	89,944	0	0	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(33,680)</u>	<u>(158,265)</u>	<u>6,254</u>	<u>16,528</u>	<u>4,866</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$267,096)</u></u>	<u><u>(\$68,321)</u></u>	<u><u>\$6,254</u></u>	<u><u>\$16,528</u></u>	<u><u>\$4,866</u></u>

Road & Bridge Improvements	Ross County Service Center	State Route 207/ U.S. 23 Connector	Courthouse Improvements	Total Nonmajor Capital Projects Funds
\$1,424,256	\$0	\$0	\$0	\$2,242,575
0	0	964	0	964
1,424,256	0	964	0	2,243,539
1,424,256	0	0	2,372	2,259,868
0	0	98,385	0	358,385
0	0	21,873	0	40,399
1,424,256	0	120,258	2,372	2,658,652
0	0	(119,294)	(2,372)	(415,113)
0	0	120,258	0	270,233
0	0	120,258	0	270,233
0	0	964	(2,372)	(144,880)
23	43,100	56	10,872	(110,246)
\$23	\$43,100	\$1,020	\$8,500	(\$255,126)

**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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$4,000	\$4,000	\$5,217	\$1,217
Charges for Services	127,000	127,000	123,880	(3,120)
Other	7,100	7,100	9,936	2,836
<i>Total Revenues</i>	<u>138,100</u>	<u>138,100</u>	<u>139,033</u>	<u>933</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	145,192	116,427	111,921	4,506
Contractual Services	3,314	3,314	2,216	1,098
Materials and Supplies	5,105	12,250	10,870	1,380
Capital Outlay	0	2,720	2,720	0
Other	112,024	112,024	107,315	4,709
<i>Total Public Safety</i>	<u>265,635</u>	<u>246,735</u>	<u>235,042</u>	<u>11,693</u>
<i>Total Expenditures</i>	<u>265,635</u>	<u>246,735</u>	<u>235,042</u>	<u>11,693</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(127,535)</u>	<u>(108,635)</u>	<u>(96,009)</u>	<u>12,626</u>
<b>Other Financing Sources</b>				
Transfers In	105,779	75,779	75,000	(779)
<i>Total Other Financing Sources</i>	<u>105,779</u>	<u>75,779</u>	<u>75,000</u>	<u>(779)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(21,756)</u>	<u>(32,856)</u>	<u>(21,009)</u>	<u>11,847</u>
Fund Balances at Beginning of Year	17,085	17,085	17,085	0
Prior Year Encumbrances Appropriated	21,857	21,857	21,857	0
Fund Balances at End of Year	<u>\$17,186</u>	<u>\$6,086</u>	<u>\$17,933</u>	<u>\$11,847</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Drug Law Enforcement Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$1,125	\$5,125	\$5,554	\$429
<i>Total Revenues</i>	<u>1,125</u>	<u>5,125</u>	<u>5,554</u>	<u>429</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	2,679	2,679	2,679	0
Total Public Safety	<u>2,679</u>	<u>2,679</u>	<u>2,679</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,679</u>	<u>2,679</u>	<u>2,679</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,554)	2,446	2,875	429
Fund Balances at Beginning of Year	<u>1,554</u>	<u>1,554</u>	<u>1,554</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$4,000</u></u>	<u><u>\$4,429</u></u>	<u><u>\$429</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Law Enforcement Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$90,937	\$175,069	\$175,069	\$0
<i>Total Revenues</i>	<u>90,937</u>	<u>175,069</u>	<u>175,069</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	96,163	180,296	180,296	0
Total Public Safety	<u>96,163</u>	<u>180,296</u>	<u>180,296</u>	<u>0</u>
<i>Total Expenditures</i>	<u>96,163</u>	<u>180,296</u>	<u>180,296</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,226)	(5,227)	(5,227)	0
Fund Balances at Beginning of Year	<u>6,046</u>	<u>6,046</u>	<u>6,046</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$820</u></u>	<u><u>\$819</u></u>	<u><u>\$819</u></u>	<u><u>\$0</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$22,500	\$2,500	\$2,500	\$0
Other	0	28,000	31,866	3,866
<i>Total Revenues</i>	<u>22,500</u>	<u>30,500</u>	<u>34,366</u>	<u>3,866</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Personal Services	93,000	107,829	106,894	935
Materials and Supplies	1,300	1,300	458	842
Other	9,875	11,911	8,803	3,108
Total Public Works	<u>104,175</u>	<u>121,040</u>	<u>116,155</u>	<u>4,885</u>
<i>Total Expenditures</i>	<u>104,175</u>	<u>121,040</u>	<u>116,155</u>	<u>4,885</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(81,675)</u>	<u>(90,540)</u>	<u>(81,789)</u>	<u>8,751</u>
<b>Other Financing Sources</b>				
Transfers In	81,200	81,200	81,200	0
<i>Total Other Financing Sources</i>	<u>81,200</u>	<u>81,200</u>	<u>81,200</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(475)	(9,340)	(589)	8,751
Fund Balances at Beginning of Year	17,914	17,914	17,914	0
Prior Year Encumbrances Appropriated	475	475	475	0
Fund Balances at End of Year	<u><u>\$17,914</u></u>	<u><u>\$9,049</u></u>	<u><u>\$17,800</u></u>	<u><u>\$8,751</u></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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$537,000	\$537,000	\$519,146	(\$17,854)
<i>Total Revenues</i>	<u>537,000</u>	<u>537,000</u>	<u>519,146</u>	<u>(17,854)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	350,000	342,300	316,428	25,872
Contractual Services	170,926	285,926	282,481	3,445
Materials and Supplies	15,518	20,518	12,987	7,531
Capital Outlay	5,000	10,000	7,556	2,444
Other	12,529	15,329	10,708	4,621
Total Legislative and Executive	<u>553,973</u>	<u>674,073</u>	<u>630,160</u>	<u>43,913</u>
<i>Total Expenditures</i>	<u>553,973</u>	<u>674,073</u>	<u>630,160</u>	<u>43,913</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,973)	(137,073)	(111,014)	26,059
Fund Balances at Beginning of Year	145,175	145,175	145,175	0
Prior Year Encumbrances Appropriated	<u>16,974</u>	<u>16,974</u>	<u>16,974</u>	<u>0</u>
Fund Balances at End of Year	<u>\$145,176</u>	<u>\$25,076</u>	<u>\$51,135</u>	<u>\$26,059</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Youth Services Subsidy Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
<b>Other Financing (Uses)</b>				
Transfers Out	<u>(111,121)</u>	<u>(111,121)</u>	<u>(111,121)</u>	<u>0</u>
<i>Total Other Financing (Uses)</i>	<u>(111,121)</u>	<u>(111,121)</u>	<u>(111,121)</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(111,121)	(111,121)	(111,121)	0
Fund Balances at Beginning of Year	<u>111,121</u>	<u>111,121</u>	<u>111,121</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)*  
*Treasurer's Prepayment Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$13,200	\$13,200	\$3,449	(\$9,751)
<i>Total Revenues</i>	<u>13,200</u>	<u>13,200</u>	<u>3,449</u>	<u>(9,751)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	14,248	14,248	14,248	0
Other	5,000 #	5,000	1,964	3,036
Total Legislative and Executive	<u>19,248</u>	<u>19,248</u>	<u>16,212</u>	<u>3,036</u>
<i>Total Expenditures</i>	<u>19,248</u>	<u>19,248</u>	<u>16,212</u>	<u>3,036</u>
<i>Excess of Revenues Under Expenditures</i>	(6,048)	(6,048)	(12,763)	(6,715)
Fund Balances at Beginning of Year	<u>52,106</u>	<u>52,106</u>	<u>52,106</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$46,058</u></u>	<u><u>\$46,058</u></u>	<u><u>\$39,343</u></u>	<u><u>(\$6,715)</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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$106,789	\$159,881	\$163,785	\$3,904
<i>Total Revenues</i>	<u>106,789</u>	<u>159,881</u>	<u>163,785</u>	<u>3,904</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	94,089	100,850	96,046	4,804
Materials and Supplies	6,629	5,163	4,567	596
Capital Outlay	4,550	57,668	56,857	811
Other	6,891	7,641	7,388	253
Total Public Safety	<u>112,159</u>	<u>171,322</u>	<u>164,858</u>	<u>6,464</u>
<i>Total Expenditures</i>	<u>112,159</u>	<u>171,322</u>	<u>164,858</u>	<u>6,464</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,370)	(11,441)	(1,073)	10,368
Fund Balances at Beginning of Year	26,474	26,474	26,474	0
Prior Year Encumbrances Appropriated	<u>5,370</u>	<u>5,370</u>	<u>5,370</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$26,474</u></u>	<u><u>\$20,403</u></u>	<u><u>\$30,771</u></u>	<u><u>\$10,368</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$20,000	\$20,000	\$19,759	(\$241)
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>19,759</u>	<u>(241)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	20,000	20,000	18,238	1,762
Total Human Services	<u>20,000</u>	<u>20,000</u>	<u>18,238</u>	<u>1,762</u>
<i>Total Expenditures</i>	<u>20,000</u>	<u>20,000</u>	<u>18,238</u>	<u>1,762</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	1,521	1,521
Fund Balances at Beginning of Year	<u>9,825</u>	<u>9,825</u>	<u>9,825</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$9,825</u></u>	<u><u>\$9,825</u></u>	<u><u>\$11,346</u></u>	<u><u>\$1,521</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Drug Enforcement and Education Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$800	\$800	\$630	(\$170)
<i>Total Revenues</i>	800	800	630	(170)
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	800	800	630	(170)
Fund Balances at Beginning of Year	5,078	5,078	5,078	0
Fund Balances at End of Year	<u>\$5,878</u>	<u>\$5,878</u>	<u>\$5,708</u>	<u>(\$170)</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$250,000	\$300,000	\$312,101	\$12,101
<i>Total Revenues</i>	250,000	300,000	312,101	12,101
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Capital Outlay	10,000	34,000	24,000	10,000
Other	210,000	267,996	264,929	3,067
Total Public Safety	220,000	301,996	288,929	13,067
<i>Debt Service:</i>				
Principal Retirement	28,000	28,000	28,000	0
Interest and Fiscal Charges	1,260	1,260	1,058	202
Total Debt Service	29,260	29,260	29,058	202
<i>Total Expenditures</i>	249,260	331,256	317,987	13,269
<i>Excess of Revenues Over (Under) Expenditures</i>	740	(31,256)	(5,886)	25,370
Fund Balances at Beginning of Year	185,520	185,520	185,520	0
Fund Balances at End of Year	\$186,260	\$154,264	\$179,634	\$25,370



**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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$580	\$580	\$530	(\$50)
<i>Total Revenues</i>	<u>580</u>	<u>580</u>	<u>530</u>	<u>(50)</u>
<b>Expenditures</b>				
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	580	580	530	(50)
Fund Balances at End of Year	<u>7,336</u>	<u>7,336</u>	<u>7,336</u>	<u>0</u>
	<u>\$7,916</u>	<u>\$7,916</u>	<u>\$7,866</u>	<u>(\$50)</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Child Enforcement Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	301,591	301,591	275,268	(26,323)
Intergovernmental	1,255,790	1,055,790	1,040,590	(15,200)
<i>Total Revenues</i>	<u>1,557,381</u>	<u>1,357,381</u>	<u>1,315,858</u>	<u>(41,523)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Personal Services	966,340	985,803	977,364	8,439
Contractual Services	278,446	179,714	177,321	2,393
Other	342,702	501,971	500,499	1,472
Total Human Services	<u>1,587,488</u>	<u>1,667,488</u>	<u>1,655,184</u>	<u>12,304</u>
<i>Total Expenditures</i>	<u>1,587,488</u>	<u>1,667,488</u>	<u>1,655,184</u>	<u>12,304</u>
<i>Excess of Revenues Under Expenditures</i>	(30,107)	(310,107)	(339,326)	(29,219)
<b>Other Financing Sources</b>				
Transfers In	30,000	30,000	30,000	0
<i>Total Other Financing Sources</i>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(107)	(280,107)	(309,326)	(29,219)
Fund Balances at Beginning of Year	484,639	484,639	484,639	0
Prior Year Encumbrances Appropriated	107	107	107	0
Fund Balances at End of Year	<u>\$484,639</u>	<u>\$204,639</u>	<u>\$175,420</u>	<u>(\$29,219)</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Computerized Research Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$6,704	\$6,704	\$5,936	(\$768)
<i>Total Revenues</i>	<u>6,704</u>	<u>6,704</u>	<u>5,936</u>	<u>(768)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Judicial				
Other	7,963	2,163	1,953	210
Total Judicial	<u>7,963</u>	<u>2,163</u>	<u>1,953</u>	<u>210</u>
<i>Total Expenditures</i>	<u>7,963</u>	<u>2,163</u>	<u>1,953</u>	<u>210</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,259)	4,541	3,983	(558)
Fund Balances at Beginning of Year	62,360	62,360	62,360	0
Prior Year Encumbrances Appropriated	<u>723</u>	<u>723</u>	<u>723</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$61,824</u></u>	<u><u>\$67,624</u></u>	<u><u>\$67,066</u></u>	<u><u>(\$558)</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$125,000	\$110,000	\$105,644	(\$4,356)
Other	6,000	6,000	3,427	(2,573)
<i>Total Revenues</i>	<u>131,000</u>	<u>116,000</u>	<u>109,071</u>	<u>(6,929)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	120,633	120,645	118,191	2,454
Contractual Services	10,056	556	526	30
Materials and Supplies	4,205	4,193	2,686	1,507
Capital Outlay	6,000	500	202	298
Other	12,810	12,810	7,449	5,361
Total Legislative and Executive	<u>153,704</u>	<u>138,704</u>	<u>129,054</u>	<u>9,650</u>
<i>Total Expenditures</i>	<u>153,704</u>	<u>138,704</u>	<u>129,054</u>	<u>9,650</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(22,704)	(22,704)	(19,983)	2,721
Fund Balances at Beginning of Year	357,654	357,654	357,654	0
Prior Year Encumbrances Appropriated	<u>1,321</u>	<u>1,321</u>	<u>1,321</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$336,271</u></u>	<u><u>\$336,271</u></u>	<u><u>\$338,992</u></u>	<u><u>\$2,721</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Indigent Guardianship Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$9,376	\$9,376	\$7,603	(\$1,773)
<i>Total Revenues</i>	<u>9,376</u>	<u>9,376</u>	<u>7,603</u>	<u>(1,773)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Judicial				
Other	20,519	20,519	10,870	9,649
Total Judicial	<u>20,519</u>	<u>20,519</u>	<u>10,870</u>	<u>9,649</u>
<i>Total Expenditures</i>	<u>20,519</u>	<u>20,519</u>	<u>10,870</u>	<u>9,649</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,143)	(11,143)	(3,267)	7,876
Fund Balances at Beginning of Year	59,419	59,419	59,419	0
Prior Year Encumbrances Appropriated	<u>15</u>	<u>15</u>	<u>15</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$48,291</u></u>	<u><u>\$48,291</u></u>	<u><u>\$56,167</u></u>	<u><u>\$7,876</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
**Children Services Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$858,435	\$858,435	\$858,755	\$320
Intergovernmental	2,135,175	2,229,675	2,163,264	(66,411)
Charges for Services	66,000	66,000	41,646	(24,354)
Other	500	500	1,050	550
<i>Total Revenues</i>	<u>3,060,110</u>	<u>3,154,610</u>	<u>3,064,715</u>	<u>(89,895)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	2,794,341	3,096,641	3,087,858	8,783
Other	292,027	553,531	496,064	57,467
Total Human Services	<u>3,086,368</u>	<u>3,650,172</u>	<u>3,583,922</u>	<u>66,250</u>
<i>Total Expenditures</i>	<u>3,086,368</u>	<u>3,650,172</u>	<u>3,583,922</u>	<u>66,250</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(26,258)</u>	<u>(495,562)</u>	<u>(519,207)</u>	<u>(23,645)</u>
<b>Other Financing Sources</b>				
Transfers In	0	0	5,669	5,669
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>5,669</u>	<u>5,669</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(26,258)</u>	<u>(495,562)</u>	<u>(513,538)</u>	<u>(17,976)</u>
Fund Balances at Beginning of Year	690,941	690,941	690,941	0
Prior Year Encumbrances Appropriated	10,579	10,579	10,579	0
Fund Balances at End of Year	<u>\$675,262</u>	<u>\$205,958</u>	<u>\$187,982</u>	<u>(\$17,976)</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$75	\$75	\$252	\$177
<i>Total Revenues</i>	75	75	252	177
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	75	75	252	177
Fund Balances at Beginning of Year	1,835	1,835	1,835	0
Fund Balances at End of Year	<u>\$1,910</u>	<u>\$1,910</u>	<u>\$2,087</u>	<u>\$177</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$454,635	\$455,935	\$454,730	(\$1,205)
Intergovernmental	108,290	111,264	112,469	1,205
<i>Total Revenues</i>	<u>562,925</u>	<u>567,199</u>	<u>567,199</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	551,785	556,630	556,630	0
Other	11,140	10,569	10,569	0
Total Human Services	<u>562,925</u>	<u>567,199</u>	<u>567,199</u>	<u>0</u>
<i>Total Expenditures</i>	<u>562,925</u>	<u>567,199</u>	<u>567,199</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Computer System Service Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$40,588	\$40,588	\$36,055	(\$4,533)
<i>Total Revenues</i>	<u>40,588</u>	<u>40,588</u>	<u>36,055</u>	<u>(4,533)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Judicial				
Contractual Services	32,000	35,400	34,915	485
Capital Outlay	2,000			0
Total Judicial	<u>34,000</u>	<u>35,400</u>	<u>34,915</u>	<u>485</u>
<i>Total Expenditures</i>	<u>34,000</u>	<u>35,400</u>	<u>34,915</u>	<u>485</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	6,588	5,188	1,140	(4,048)
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	8,500	8,500
Advances Out	0	0	(8,500)	(8,500)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	6,588	5,188	1,140	(4,048)
Fund Balances at Beginning of Year	<u>6,495</u>	<u>6,495</u>	<u>6,495</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$13,083</u></u>	<u><u>\$11,683</u></u>	<u><u>\$7,635</u></u>	<u><u>(\$4,048)</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Certificate of Title Administration Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$275,000	\$325,000	\$333,741	\$8,741
<i>Total Revenues</i>	<u>275,000</u>	<u>325,000</u>	<u>333,741</u>	<u>8,741</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	246,599	250,619	249,927	692
Contractual Services	500	500	430	70
Materials and Supplies	6,100	6,100	5,987	113
Capital Outlay	2,500	2,500	2,098	402
Other	1,960	1,733	1,454	279
Total Legislative and Executive	<u>257,659</u>	<u>261,452</u>	<u>259,896</u>	<u>1,556</u>
<i>Total Expenditures</i>	<u>257,659</u>	<u>261,452</u>	<u>259,896</u>	<u>1,556</u>
<i>Excess of Revenues Over Expenditures</i>	<u>17,341</u>	<u>63,548</u>	<u>73,845</u>	<u>10,297</u>
<b>Other Financing Uses</b>				
Transfers Out	(25,000)	(25,000)	(25,000)	0
<i>Total Other Financing Uses</i>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	<u>(7,659)</u>	<u>38,548</u>	<u>48,845</u>	<u>10,297</u>
Fund Balances at Beginning of Year	32,709	32,709	32,709	0
Prior Year Encumbrances Appropriated	960	960	960	0
Fund Balances at End of Year	<u>\$26,010</u>	<u>\$72,217</u>	<u>\$82,514</u>	<u>\$10,297</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Local Law Enforcement Grant Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$5,107	\$5,107
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>5,107</u>	<u>5,107</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Other	5,107	5,107	0	5,107
Total Public Safety	5,107	5,107	0	5,107
<i>Total Expenditures</i>	<u>5,107</u>	<u>5,107</u>	<u>0</u>	<u>5,107</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,107)	(5,107)	5,107	10,214
Fund Balances at Beginning of Year	13,396	13,396	13,396	0
Fund Balances at End of Year	<u>\$8,289</u>	<u>\$8,289</u>	<u>\$18,503</u>	<u>\$10,214</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*U.S. Rt. 23 Taskforce Grants Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$121,732	\$79,890	\$76,819	(\$3,071)
<i>Total Revenues</i>	<u>121,732</u>	<u>79,890</u>	<u>76,819</u>	<u>(3,071)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	121,987	17,987	16,674	1,313
Materials and Supplies	4,236	10,236	4,212	6,024
Capital Outlay	5,966	5,966	5,000	966
Other	11,363	79,994	75,937	4,057
Total Public Safety	<u>143,552</u>	<u>114,183</u>	<u>101,823</u>	<u>12,360</u>
<i>Total Expenditures</i>	<u>143,552</u>	<u>114,183</u>	<u>101,823</u>	<u>12,360</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(21,820)</u>	<u>(34,293)</u>	<u>(25,004)</u>	<u>9,289</u>
<b>Other Financing Sources</b>				
Transfers In	0	18,000	18,000	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(21,820)</u>	<u>(16,293)</u>	<u>(7,004)</u>	<u>9,289</u>
Fund Balances at Beginning of Year	23,543	23,543	23,543	0
Prior Year Encumbrances Appropriated	<u>1,764</u>	<u>1,764</u>	<u>1,764</u>	<u>0</u>
Fund Balances at End of Year	<u>\$3,487</u>	<u>\$9,014</u>	<u>\$18,303</u>	<u>\$9,289</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	<u>\$824,696</u>	<u>\$598,235</u>	<u>\$598,235</u>	<u>\$0</u>
<i>Total Revenues</i>	<u>824,696</u>	<u>598,235</u>	<u>598,235</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
Economic Development and Assistance				
Other	<u>803,378</u>	<u>492,315</u>	<u>487,342</u>	<u>4,973</u>
Total Economic Development and Assistance	<u>803,378</u>	<u>492,315</u>	<u>487,342</u>	<u>4,973</u>
<i>Total Expenditures</i>	<u>803,378</u>	<u>492,315</u>	<u>487,342</u>	<u>4,973</u>
<i>Excess of Revenues Over Expenditures</i>	21,318	105,920	110,893	4,973
Fund Balances at Beginning of Year	48,640	48,640	48,640	0
Prior Year Encumbrances Appropriated	<u>6,136</u>	<u>6,136</u>	<u>6,136</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$76,094</u></u>	<u><u>\$160,696</u></u>	<u><u>\$165,669</u></u>	<u><u>\$4,973</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*Prosecutor's Diversion Program Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$43,689	\$59,725	\$62,725	\$3,000
Charges for Services	0	0	6,250	6,250
<i>Total Revenues</i>	<u>43,689</u>	<u>59,725</u>	<u>68,975</u>	<u>9,250</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	31,107	56,766	55,615	1,151
Contractual Services	244	3,492	3,246	246
Materials and Supplies	1,623	3,324	2,827	497
Other	2,127	2,882	1,952	930
Total Public Safety	<u>35,101</u>	<u>66,464</u>	<u>63,640</u>	<u>2,824</u>
<i>Total Expenditures</i>	<u>35,101</u>	<u>66,464</u>	<u>63,640</u>	<u>2,824</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	8,588	(6,739)	5,335	12,074
Fund Balances at Beginning of Year	<u>25,638</u>	<u>25,638</u>	<u>25,638</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$34,226</u></u>	<u><u>\$18,899</u></u>	<u><u>\$30,973</u></u>	<u><u>\$12,074</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$0	\$0	\$735	\$735
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>735</u>	<u>735</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	735	735
Fund Balances at Beginning of Year	<u>3,396</u>	<u>3,396</u>	<u>3,396</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$3,396</u></u>	<u><u>\$3,396</u></u>	<u><u>\$4,131</u></u>	<u><u>\$735</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*Rural Victim Services Fund*  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2</u></u>	<u><u>\$2</u></u>	<u><u>\$2</u></u>	<u><u>\$0</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$502,226	\$301,696	\$301,696	\$0
<i>Total Revenues</i>	<u>502,226</u>	<u>301,696</u>	<u>301,696</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Personal Services	113,330	130,472	111,448	19,024
Contractual Services	151,020	242,649	219,711	22,938
Materials and Supplies	34,437	29,945	15,660	14,285
Capital Outlay	495	11,826	11,496	330
Other	16,491	26,957	13,332	13,625
Total General Government - Judicial	<u>315,773</u>	<u>441,849</u>	<u>371,647</u>	<u>70,202</u>
<i>Total Expenditures</i>	<u>315,773</u>	<u>441,849</u>	<u>371,647</u>	<u>70,202</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>186,453</u>	<u>(140,153)</u>	<u>(69,951)</u>	<u>70,202</u>
<b>Other Financing Sources</b>				
Transfers In	0	111,121	111,121	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>111,121</u>	<u>111,121</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>186,453</u>	<u>(29,032)</u>	<u>41,170</u>	<u>70,202</u>
Fund Balances at Beginning of Year	15,551	15,551	15,551	0
Prior Year Encumbrances Appropriated	<u>89,786</u>	<u>89,786</u>	<u>89,786</u>	<u>0</u>
Fund Balances at End of Year	<u>\$291,790</u>	<u>\$76,305</u>	<u>\$146,507</u>	<u>\$70,202</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$417,090	\$417,090	\$404,364	(\$12,726)
<i>Total Revenues</i>	<u>417,090</u>	<u>417,090</u>	<u>404,364</u>	<u>(12,726)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government				
Judicial				
Contractual Services	0	60,000	60,000	0
Capital Outlay	0	2,146	2,146	0
Other	191,660	197,483	197,483	0
Total Judicial	<u>191,660</u>	<u>259,629</u>	<u>259,629</u>	<u>0</u>
<i>Total Expenditures</i>	<u>191,660</u>	<u>259,629</u>	<u>259,629</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	225,430	157,461	144,735	(12,726)
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>\$225,430</u>	<u>\$157,461</u>	<u>\$144,735</u>	<u>(\$12,726)</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
State Juvenile Program Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>11,913</u>	<u>11,913</u>	<u>11,913</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$11,913</u></u>	<u><u>\$11,913</u></u>	<u><u>\$11,913</u></u>	<u><u>\$0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Small Cities Revolving Loan Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$37,500	\$16,215	\$16,215	\$0
Interest	0	0	1,668	1,668
Other	0	0	1,273	1,273
<i>Total Revenues</i>	37,500	16,215	19,156	2,941
<b>Expenditures</b>				
<i>Current:</i>				
Economic Development and Assistance				
Contractual Services	37,500	16,215	16,215	0
Capital Outlay	864	864	864	0
Other	1,841	1,841	1,831	10
Total Economic Development and Assistance	40,205	18,920	18,910	10
<i>Total Expenditures</i>	40,205	18,920	18,910	10
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,705)	(2,705)	246	2,951
Fund Balances at Beginning of Year	98,951	98,951	98,951	0
Prior Year Encumbrances Appropriated	1,841	1,841	1,841	0
Fund Balances at End of Year	\$98,087	\$98,087	\$101,038	\$2,951

**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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$46,805	\$53,496	\$53,496	\$0
<i>Total Revenues</i>	<u>46,805</u>	<u>53,496</u>	<u>53,496</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	59,415	76,435	75,625	810
Materials and Supplies	1,593	4,811	3,690	1,121
Other	3,778	7,244	5,138	2,106
Total Judicial	<u>64,786</u>	<u>88,490</u>	<u>84,453</u>	<u>4,037</u>
<i>Total Expenditures</i>	<u>64,786</u>	<u>88,490</u>	<u>84,453</u>	<u>4,037</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(17,981)</u>	<u>(34,994)</u>	<u>(30,957)</u>	<u>4,037</u>
<b>Other Financing Sources</b>				
Transfers In	0	20,342	20,342	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>20,342</u>	<u>20,342</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(17,981)</u>	<u>(14,652)</u>	<u>(10,615)</u>	<u>4,037</u>
Fund Balances at Beginning of Year	16,850	16,850	16,850	0
Prior Year Encumbrances Appropriated	<u>1,253</u>	<u>1,253</u>	<u>1,253</u>	<u>0</u>
Fund Balances at End of Year	<u>\$122</u>	<u>\$3,451</u>	<u>\$7,488</u>	<u>\$4,037</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$11,290	\$22,332	\$24,435	\$2,103
<i>Total Revenues</i>	11,290	22,332	24,435	2,103
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Other	12,000	19,792	19,024	768
Total Public Works	12,000	19,792	19,024	768
<i>Total Expenditures</i>	12,000	19,792	19,024	768
<i>Excess of Revenues Over (Under) Expenditures</i>	(710)	2,540	5,411	2,871
Fund Balances at Beginning of Year	49,738	49,738	49,738	0
Fund Balances at End of Year	\$49,028	\$52,278	\$55,149	\$2,871

**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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$18,528	\$18,528	\$0
Other	0	0	500	500
<i>Total Revenues</i>	<u>0</u>	<u>18,528</u>	<u>19,028</u>	<u>500</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	0	20,110	18,393	1,717
Other	1,147	6,053	508	5,545
Total Public Safety	<u>1,147</u>	<u>26,163</u>	<u>18,901</u>	<u>7,262</u>
<i>Total Expenditures</i>	<u>1,147</u>	<u>26,163</u>	<u>18,901</u>	<u>7,262</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,147)</u>	<u>(7,635)</u>	<u>127</u>	<u>7,762</u>
<b>Other Financing Sources</b>				
Transfers In	0	5,789	5,789	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>5,789</u>	<u>5,789</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	<u>(1,147)</u>	<u>(1,846)</u>	<u>5,916</u>	<u>7,762</u>
Fund Balances at Beginning of Year	<u>2,541</u>	<u>2,541</u>	<u>2,541</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,394</u></u>	<u><u>\$695</u></u>	<u><u>\$8,457</u></u>	<u><u>\$7,762</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Appalachian Flood Risk Reduction Initiative (AFRR) Grant Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Capital Outlay	<u>511</u>	<u>511</u>	<u>511</u>	<u>0</u>
Total Public Works	<u>511</u>	<u>511</u>	<u>511</u>	<u>0</u>
<i>Total Expenditures</i>	<u>511</u>	<u>511</u>	<u>511</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(511)</u>	<u>(511)</u>	<u>(511)</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>511</u>	<u>511</u>	<u>511</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)*  
*Mediator Fees Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$65,520	\$65,520	\$61,907	(\$3,613)
<i>Total Revenues</i>	<u>65,520</u>	<u>65,520</u>	<u>61,907</u>	<u>(3,613)</u>
<b>Expenditures</b>	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>65,520</u>	<u>65,520</u>	<u>61,907</u>	<u>(3,613)</u>
<b>Other Financing Uses</b>				
Transfers Out	(10,000)	(10,000)	0	10,000
<i>Total Other Financing Uses</i>	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>	<u>10,000</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	55,520	55,520	61,907	6,387
Fund Balances at Beginning of Year	<u>129,018</u>	<u>129,018</u>	<u>129,018</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$184,538</u></u>	<u><u>\$184,538</u></u>	<u><u>\$190,925</u></u>	<u><u>\$6,387</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*County Recorder's Equipment Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Contractual Services	<u>7,946</u>	<u>7,946</u>	<u>7,946</u>	<u>0</u>
Total Legislative and Executive	<u>7,946</u>	<u>7,946</u>	<u>7,946</u>	<u>0</u>
<i>Total Expenditures</i>	<u>7,946</u>	<u>7,946</u>	<u>7,946</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,946)</u>	<u>(7,946)</u>	<u>(7,946)</u>	<u>0</u>
<b>Other Financing Sources</b>				
Transfers In	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources</i> <i>Over (Under) Expenditures</i>	<u>(1,946)</u>	<u>(1,946)</u>	<u>(1,946)</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>14,272</u>	<u>14,272</u>	<u>14,272</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$12,326</u></u>	<u><u>\$12,326</u></u>	<u><u>\$12,326</u></u>	<u><u>\$0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
**Board of Elections Grant Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$11,042	\$11,042	\$11,042	\$0
<i>Total Revenues</i>	<u>11,042</u>	<u>11,042</u>	<u>11,042</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Materials and Supplies	11,042	11,042	11,042	0
Other	0	640	0	640
Total Legislative and Executive	<u>11,042</u>	<u>11,682</u>	<u>11,042</u>	<u>640</u>
<i>Total Expenditures</i>	<u>11,042</u>	<u>11,682</u>	<u>11,042</u>	<u>640</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(640)	0	640
Fund Balances at Beginning of Year	<u>640</u>	<u>640</u>	<u>640</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$640</u></u>	<u><u>\$0</u></u>	<u><u>\$640</u></u>	<u><u>\$640</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Mediation Institutionalization Grant Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$98,891	\$111,700	\$108,374	(\$3,326)
<i>Total Revenues</i>	<u>98,891</u>	<u>111,700</u>	<u>108,374</u>	<u>(3,326)</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	79,451	118,426	116,604	1,822
Contractual Services	4,920	1,300	1,144	156
Materials and Supplies	5,010	2,319	1,455	864
Capital Outlay	3,000	1,979	1,479	500
Other	13,386	6,059	5,437	622
Total Judicial	<u>105,767</u>	<u>130,083</u>	<u>126,119</u>	<u>3,964</u>
<i>Total Expenditures</i>	<u>105,767</u>	<u>130,083</u>	<u>126,119</u>	<u>3,964</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,876)	(18,383)	(17,745)	638
Fund Balances at Beginning of Year	65,248	65,248	65,248	0
Prior Year Encumbrances Appropriated	<u>800</u>	<u>800</u>	<u>800</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$59,172</u></u>	<u><u>\$47,665</u></u>	<u><u>\$48,303</u></u>	<u><u>\$638</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$5,669	\$5,669	\$5,669	\$0
<i>Total Revenues</i>	<u>5,669</u>	<u>5,669</u>	<u>5,669</u>	<u>0</u>
<b>Expenditures</b>				
	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	<u>5,669</u>	<u>5,669</u>	<u>5,669</u>	<u>0</u>
<b>Other Financing Uses</b>				
Transfers Out	(5,669)	(5,669)	(5,669)	0
<i>Total Other Financing Uses</i>	<u>(5,669)</u>	<u>(5,669)</u>	<u>(5,669)</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	0	0	0	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Regional Multi-Purpose Facility Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$5,533	\$0	\$0	\$0
<i>Total Revenues</i>	<u>5,533</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	5,560	0	0	0
Total Human Services	<u>5,560</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,560</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(27)	0	0	0
Fund Balances at Beginning of Year	<u>27</u>	<u>27</u>	<u>27</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$27</u></u>	<u><u>\$27</u></u>	<u><u>\$0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Workforce Development Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,715,160	\$1,771,501	\$1,762,869	(\$8,632)
Other	420,000	190,000	180,845	(9,155)
<i>Total Revenues</i>	<u>2,135,160</u>	<u>1,961,501</u>	<u>1,943,714</u>	<u>(17,787)</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Contractual Services	1,489,660	1,643,260	1,575,038	68,222
Materials and Supplies	23,000	55,741	43,877	11,864
Capital Outlay	50,000	0	0	0
Other	575,506	515,506	461,230	54,276
Total Human Services	<u>2,138,166</u>	<u>2,214,507</u>	<u>2,080,145</u>	<u>134,362</u>
<i>Total Expenditures</i>	<u>2,138,166</u>	<u>2,214,507</u>	<u>2,080,145</u>	<u>134,362</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,006)	(253,006)	(136,431)	116,575
Fund Balances at Beginning of Year	261,283	261,283	261,283	0
Prior Year Encumbrances Appropriated	3,006	3,006	3,006	0
Fund Balances at End of Year	<u>\$261,283</u>	<u>\$11,283</u>	<u>\$127,858</u>	<u>\$116,575</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$121,000	\$121,000	\$115,763	(\$5,237)
<i>Total Revenues</i>	121,000	121,000	115,763	(5,237)
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Materials and Supplies	0	3,380	497	2,883
Other	121,000	102,000	102,000	0
Total Public Safety	121,000	105,380	102,497	2,883
<i>Total Expenditures</i>	121,000	105,380	102,497	2,883
<i>Excess of Revenues Over (Under) Expenditures</i>	0	15,620	13,266	(2,354)
Fund Balances at Beginning of Year	3,381	3,381	3,381	0
Fund Balances at End of Year	\$3,381	\$19,001	\$16,647	(\$2,354)



**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*David Meade-Massie Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$3,064	\$3,064	\$3,064	\$0
<i>Total Revenues</i>	<u>3,064</u>	<u>3,064</u>	<u>3,064</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
General Government - Judicial				
Other	3,064	3,064	3,064	0
Total Judicial	<u>3,064</u>	<u>3,064</u>	<u>3,064</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,064</u>	<u>3,064</u>	<u>3,064</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>1,144</u>	<u>1,144</u>	<u>1,144</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,144</u></u>	<u><u>\$1,144</u></u>	<u><u>\$1,144</u></u>	<u><u>\$0</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, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$125,000	\$125,000	\$0
<i>Total Revenues</i>	<u>0</u>	<u>125,000</u>	<u>125,000</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Safety				
Personal Services	0	50,000	47,101	2,899
Materials and Supplies	3,220	0	0	0
Other	2,000	25,220	18,239	6,981
Total Public Safety	<u>5,220</u>	<u>75,220</u>	<u>65,340</u>	<u>9,880</u>
<i>Total Expenditures</i>	<u>5,220</u>	<u>75,220</u>	<u>65,340</u>	<u>9,880</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,220)	49,780	59,660	9,880
Fund Balances at Beginning of Year	3,220	3,220	3,220	0
Prior Year Encumbrances Appropriated	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$55,000</u></u>	<u><u>\$64,880</u></u>	<u><u>\$9,880</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Bond Retirement Debt Service Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$0	\$0	\$30,829	\$30,829
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>30,829</u>	<u>30,829</u>
<b>Expenditures</b>				
<i>Debt Service:</i>				
Principal Retirement	575,000	575,000	575,000	0
Interest and Fiscal Charges	453,125	460,125	460,125	0
Total Debt Service	<u>1,028,125</u>	<u>1,035,125</u>	<u>1,035,125</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,028,125</u>	<u>1,035,125</u>	<u>1,035,125</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,028,125)</u>	<u>(1,035,125)</u>	<u>(1,004,296)</u>	<u>30,829</u>
<b>Other Financing Sources</b>				
Transfers In	1,028,125	1,028,125	1,033,690	5,565
<i>Total Other Financing Sources</i>	<u>1,028,125</u>	<u>1,028,125</u>	<u>1,033,690</u>	<u>5,565</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	0	(7,000)	29,394	36,394
Fund Balances at Beginning of Year	<u>136,797</u>	<u>136,797</u>	<u>136,797</u>	<u>0</u>
Fund Balances at End of Year	<u>\$136,797</u>	<u>\$129,797</u>	<u>\$166,191</u>	<u>\$36,394</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
<i>Debt Service:</i>				
Principal Retirement	294,000	294,000	294,000	0
Interest and Fiscal Charges	11,110	11,110	11,110	0
Total Debt Service	<u>305,110</u>	<u>305,110</u>	<u>305,110</u>	<u>0</u>
<i>Total Expenditures</i>	<u>305,110</u>	<u>305,110</u>	<u>305,110</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(305,110)</u>	<u>(305,110)</u>	<u>(305,110)</u>	<u>0</u>
<b>Other Financing Sources</b>				
Advances In	260,000	260,000	260,000	0
Transfers In	45,110	45,110	45,110	0
<i>Total Other Financing Sources</i>	<u>305,110</u>	<u>305,110</u>	<u>305,110</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>320</u>	<u>320</u>	<u>320</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$320</u></u>	<u><u>\$320</u></u>	<u><u>\$320</u></u>	<u><u>\$0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Airport Construction Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$525,697	\$785,218	\$783,007	(\$2,211)
<i>Total Revenues</i>	<u>525,697</u>	<u>785,218</u>	<u>783,007</u>	<u>(2,211)</u>
<b>Expenditures</b>				
<i>Capital Outlay:</i>				
Capital Outlay	151,363	475,975	469,585	6,390
Total Capital Outlay	<u>151,363</u>	<u>475,975</u>	<u>469,585</u>	<u>6,390</u>
<i>Total Expenditures</i>	<u>151,363</u>	<u>475,975</u>	<u>469,585</u>	<u>6,390</u>
<i>Excess of Revenues Over Expenditures</i>	374,334	309,243	313,422	4,179
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	50,000	50,000
Advances Out	0	(180,000)	(150,000)	30,000
Transfers In	0	120,212	104,865	(15,347)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(59,788)</u>	<u>4,865</u>	<u>64,653</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	374,334	249,455	318,287	68,832
Fund Balances at Beginning of Year	<u>26,546</u>	<u>26,546</u>	<u>26,546</u>	<u>0</u>
Fund Balances at End of Year	<u>\$400,880</u>	<u>\$276,001</u>	<u>\$344,833</u>	<u>\$68,832</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
<i>Capital Outlay:</i>				
Capital Outlay	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Outlay	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>6,254</u>	<u>6,254</u>	<u>6,254</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,254</u></u>	<u><u>\$6,254</u></u>	<u><u>\$6,254</u></u>	<u><u>\$0</u></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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
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)*  
*County Correctional Facilities Fund*  
*For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>4,866</u>	<u>4,866</u>	<u>4,866</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$4,866</u></u>	<u><u>\$4,866</u></u>	<u><u>\$4,866</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, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,424,256	\$1,424,256	\$1,424,256	\$0
<i>Total Revenues</i>	<u>1,424,256</u>	<u>1,424,256</u>	<u>1,424,256</u>	<u>0</u>
<b>Expenditures</b>				
<i>Capital Outlay:</i>				
Capital Outlay	1,424,256	1,424,256	1,424,256	0
Total Debt Service	<u>1,424,256</u>	<u>1,424,256</u>	<u>1,424,256</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,424,256</u>	<u>1,424,256</u>	<u>1,424,256</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>23</u>	<u>23</u>	<u>23</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$23</u></u>	<u><u>\$23</u></u>	<u><u>\$23</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>43,100</u>	<u>43,100</u>	<u>43,100</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$43,100</u></u>	<u><u>\$43,100</u></u>	<u><u>\$43,100</u></u>	<u><u>\$0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
State Route 207 / US 23 Connector Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$0	\$0	\$964	\$964
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>964</u>	<u>964</u>
<b>Expenditures</b>				
<i>Debt Service:</i>				
Principal Retirement	101,363	100,536	98,385	2,151
Interest and Fiscal Charges	21,046	21,873	21,873	0
Total Debt Service	<u>122,409</u>	<u>122,409</u>	<u>120,258</u>	<u>2,151</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(122,409)</u>	<u>(122,409)</u>	<u>(119,294)</u>	<u>3,115</u>
<b>Other Financing Sources</b>				
Transfers In	122,409	122,409	120,258	(2,151)
<i>Total Other Financing Sources</i>	<u>122,409</u>	<u>122,409</u>	<u>120,258</u>	<u>(2,151)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	964	964
Fund Balances at Beginning of Year	<u>56</u>	<u>56</u>	<u>56</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$56</u></u>	<u><u>\$56</u></u>	<u><u>\$1,020</u></u>	<u><u>\$964</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Courthouse Improvements Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
<i>Capital Outlay:</i>				
Capital Outlay	<u>4,793</u>	<u>4,793</u>	<u>3,908</u>	<u>885</u>
Total Capital Outlay	<u>4,793</u>	<u>4,793</u>	<u>3,908</u>	<u>885</u>
<i>Total Expenditures</i>	<u>4,793</u>	<u>4,793</u>	<u>3,908</u>	<u>885</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,793)</u>	<u>(4,793)</u>	<u>(3,908)</u>	<u>885</u>
Fund Balances at Beginning of Year	<u>7,615</u>	<u>7,615</u>	<u>7,615</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>4,793</u>	<u>4,793</u>	<u>4,793</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$7,615</u></u>	<u><u>\$7,615</u></u>	<u><u>\$8,500</u></u>	<u><u>\$885</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 County's run-off claims from the previous health benefit self-insurance program, the activity from the new fully funded health benefit program, and the activity from the new 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, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$52,000	\$52,000	\$52,694	\$694
Other Revenues	2,000	2,000	1,660	(340)
<i>Total Revenues</i>	<u>54,000</u>	<u>54,000</u>	<u>54,354</u>	<u>354</u>
<b>Expenses</b>				
Judgements	0	15,000	15,000	0
Contractual Services	74,315	33,315	32,660	655
Other Expenses	6,056	6,056	2,962	3,094
<i>Total Expenses</i>	<u>80,371</u>	<u>54,371</u>	<u>50,622</u>	<u>3,749</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(26,371)	(371)	3,732	4,103
Fund Equity at Beginning of Year	26,922	26,922	26,922	0
Prior Year Encumbrances Appropriated	<u>4,351</u>	<u>4,351</u>	<u>4,351</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$4,902</u></u>	<u><u>\$30,902</u></u>	<u><u>\$35,005</u></u>	<u><u>\$4,103</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenses and Changes  
in Fund Equity - Budget and Actual (Budget Basis)  
Ross County Group Insurance Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$6,370,000	\$6,569,000	\$6,595,372	\$26,372
Other	130,000	151,000	151,090	90
<i>Total Revenues</i>	<u>6,500,000</u>	<u>6,720,000</u>	<u>6,746,462</u>	<u>26,462</u>
<b>Expenses</b>				
Contractual Services	670,000	4,021,000	4,010,506	10,494
Claims	5,711,574	3,082,574	3,079,323	3,251
Refunds	5,000	5,000	3,325	1,675
<i>Total Expenses</i>	<u>6,386,574</u>	<u>7,108,574</u>	<u>7,093,154</u>	<u>15,420</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>113,426</u>	<u>(388,574)</u>	<u>(346,692)</u>	<u>41,882</u>
<b>Other Financing Sources (Uses)</b>				
Interest	0	1,300	1,367	67
Advances In	0	1,100,000	1,150,000	50,000
Advances Out	0	(150,000)	(200,000)	(50,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>951,300</u>	<u>951,367</u>	<u>67</u>
<i>Excess of Revenues and Other Financing Sources Over Expenses and Other Financing Uses</i>	<u>113,426</u>	<u>562,726</u>	<u>604,675</u>	<u>41,949</u>
Fund Equity at Beginning of Year	21,413	21,413	21,413	0
Prior Year Encumbrances Appropriated	16,574	16,574	16,574	0
Fund Equity at End of Year	<u>\$151,413</u>	<u>\$600,713</u>	<u>\$642,662</u>	<u>\$41,949</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 Funds**

Children Services Trust

To account for miscellaneous income sources and interest earnings from trusts to be used primarily for college tuition and other expenses related to children served by the Ross County Job and Family Services, Children's Division.

Juvenile Delinquency Prevention Trust

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

C.T.F. Child Abuse & Neglect Trust

To account for Children Trust Fund money received to be used for child abuse prevention.

Mary Keiser Trust

To account for the remaining balance of a donation that is to be used for expenses related to children served by the Ross County Job and Family Services, Children's Division.

Unclaimed Monies

To account for monies received from various County Departments that is due to, but remains unclaimed by, their rightful owners.

**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.

Workforce Development Agency

To account for state monies that are received from the Ohio Department of Job and Family Services and distributed to the Pickaway/Ross/Fairfield Area 21 Workforce Investment Board to oversee the strategic planning for workforce development in the three-county area.

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.



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

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.

Joint Solid Waste Management Agency

To account for the operating funds of the Joint Solid Waste District for which the County Auditor is the fiscal officer. Ross, Pickaway, Highland and Fayette counties comprise the Joint Solid Waste District.

Park District Agency

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

Agency Tax

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

Alimony and Child Support Agency

To account for the collection of alimony and child support payments by the Ross County Job and Family Services and the distribution of such monies to the court-designated recipients.

Jail Inmate Agency

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

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

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

Family and Child First Agency

To account for federal and state monies received from the Ohio Department of Youth Services to provide for coordination of various family and community-based organizations in the planning and implementation of services for families with children.

Emergency Planning Agency

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

County Assessments Agency

To account for delinquent sewer billings collected by the County on behalf of Pleasant Valley Sewer District.

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**Ross County, Ohio**  
*Combining Statement of Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2009*

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Mary Keiser Trust	Unclaimed Monies	Total Private Purpose Trust Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$17,045	\$6,043	\$0	\$11,890	\$288,143	\$323,121
Cash and Cash Equivalents in Segregated Accounts	185,477	0	0	89,698	0	275,175
<i>Total Assets</i>	<u>202,522</u>	<u>6,043</u>	<u>0</u>	<u>101,588</u>	<u>288,143</u>	<u>598,296</u>
<b>Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Assets</b>						
Held in Trust for Other Individuals and Organizations	<u>202,522</u>	<u>6,043</u>	<u>0</u>	<u>101,588</u>	<u>288,143</u>	<u>598,296</u>
<i>Total Net Assets</i>	<u><u>\$202,522</u></u>	<u><u>\$6,043</u></u>	<u><u>\$0</u></u>	<u><u>\$101,588</u></u>	<u><u>\$288,143</u></u>	<u><u>\$598,296</u></u>

**Ross County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2009*

	Children Services Trust	Juvenile Delinquency Prevention Trust	C.T.F. Child Abuse & Neglect Trust	Mary Keiser Trust	Unclaimed Monies	Total Private Purpose Trust Funds
<b>Additions</b>						
Interest	\$429	\$0	\$0	\$169	\$0	\$598
Miscellaneous	1,058	0	0	0	44,790	45,848
<i>Total Additions</i>	1,487	0	0	169	44,790	46,446
<b>Deductions</b>						
Legislative and Executive	0	0	0	0	38,559	38,559
Human Services	1,095	0	734	1,576	0	3,405
<i>Total Deductions</i>	1,095	0	734	1,576	38,559	41,964
<i>Change in Net Assets</i>	392	0	(734)	(1,407)	6,231	4,482
<i>Net Assets at Beginning of Year</i>	202,130	6,043	734	102,995	281,912	593,814
<i>Net Assets at End of Year</i>	<u>\$202,522</u>	<u>\$6,043</u>	<u>\$0</u>	<u>\$101,588</u>	<u>\$288,143</u>	<u>\$598,296</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Children Services Trust Fund  
For the Year Ended December 31, 2009*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$0	\$0	\$58	\$58
Other	0	0	1,058	1,058
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>1,116</u>	<u>1,116</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Other	16,240	2,240	486	1,754
<i>Total Expenditures</i>	<u>16,240</u>	<u>2,240</u>	<u>486</u>	<u>1,754</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,240)	(2,240)	630	2,870
Fund Balances at Beginning of Year	<u>16,240</u>	<u>16,240</u>	<u>16,240</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$14,000</u>	<u>\$16,870</u>	<u>\$2,870</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Juvenile Delinquency Prevention Trust Fund  
For the Year Ended December 31, 2009*

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

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*C.T.F. Child Abuse & Neglect Trust Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Other	734	734	734	0
<i>Total Expenditures</i>	734	734	734	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(734)	(734)	(734)	0
Fund Balances at Beginning of Year	734	734	734	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)*  
*Mary Keiser Trust Fund*  
*For the Year Ended December 31, 2009*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Other	13,073	2,073	1,183	890
Total Human Services	13,073	2,073	1,183	890
<i>Total Expenditures</i>	13,073	2,073	1,183	890
<i>Excess of Revenues Under Expenditures</i>	(13,073)	(2,073)	(1,183)	890
Fund Balances at Beginning of Year	13,073	13,073	13,073	0
Fund Balances at End of Year	\$0	\$11,000	\$11,890	\$890

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	1/1/2009 Balance	2009 Additions	2009 Reductions	12/31/2009 Balance
<b>S.C.O.R. Juvenile Detention Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$44,080	\$1,252,741	\$1,255,144	\$41,677
<i>Total Assets</i>	<u>\$44,080</u>	<u>\$1,252,741</u>	<u>\$1,255,144</u>	<u>\$41,677</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$44,080	\$1,252,741	\$1,255,144	\$41,677
<i>Total Liabilities</i>	<u>\$44,080</u>	<u>\$1,252,741</u>	<u>\$1,255,144</u>	<u>\$41,677</u>
<b>Workforce Development Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$24,887	\$5,493,505	\$5,467,643	\$50,749
<i>Total Assets</i>	<u>\$24,887</u>	<u>\$5,493,505</u>	<u>\$5,467,643</u>	<u>\$50,749</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$24,887	\$5,493,505	\$5,467,643	\$50,749
<i>Total Liabilities</i>	<u>\$24,887</u>	<u>\$5,493,505</u>	<u>\$5,467,643</u>	<u>\$50,749</u>
<b>Ross County Health District Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$763,511	\$5,527,676	\$5,787,878	\$503,309
<i>Total Assets</i>	<u>\$763,511</u>	<u>\$5,527,676</u>	<u>\$5,787,878</u>	<u>\$503,309</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$763,511	\$5,527,676	\$5,787,878	\$503,309
<i>Total Liabilities</i>	<u>\$763,511</u>	<u>\$5,527,676</u>	<u>\$5,787,878</u>	<u>\$503,309</u>

Continued

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	1/1/2009 Balance	2009 Additions	2009 Reductions	12/31/2009 Balance
<b>Convention Facilities Authority Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,890	\$82,762	\$87,569	\$4,083
<i>Total Assets</i>	<u>\$8,890</u>	<u>\$82,762</u>	<u>\$87,569</u>	<u>\$4,083</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$8,890	\$82,762	\$87,569	\$4,083
<i>Total Liabilities</i>	<u>\$8,890</u>	<u>\$82,762</u>	<u>\$87,569</u>	<u>\$4,083</u>
<b>Paint Valley ADAMH Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,368,113	\$18,932,960	\$19,344,533	\$1,956,540
<i>Total Assets</i>	<u>\$2,368,113</u>	<u>\$18,932,960</u>	<u>\$19,344,533</u>	<u>\$1,956,540</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$2,368,113	\$18,932,960	\$19,344,533	\$1,956,540
<i>Total Liabilities</i>	<u>\$2,368,113</u>	<u>\$18,932,960</u>	<u>\$19,344,533</u>	<u>\$1,956,540</u>
<b>Soil &amp; Water Conservation Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$42,663	\$368,147	\$410,617	\$193
<i>Total Assets</i>	<u>\$42,663</u>	<u>\$368,147</u>	<u>\$410,617</u>	<u>\$193</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$42,663	\$368,147	\$410,617	\$193
<i>Total Liabilities</i>	<u>\$42,663</u>	<u>\$368,147</u>	<u>\$410,617</u>	<u>\$193</u>

Continued

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	1/1/2009 Balance	2009 Additions	2009 Reductions	12/31/2009 Balance
<b>Joint Solid Waste Management Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$363,443	\$347,006	\$329,198	\$381,251
<i>Total Assets</i>	<u>\$363,443</u>	<u>\$347,006</u>	<u>\$329,198</u>	<u>\$381,251</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$363,443	\$347,006	\$329,198	\$381,251
<i>Total Liabilities</i>	<u>\$363,443</u>	<u>\$347,006</u>	<u>\$329,198</u>	<u>\$381,251</u>
<b>Park District Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$60,391	\$119,836	\$155,642	\$24,585
<i>Total Assets</i>	<u>\$60,391</u>	<u>\$119,836</u>	<u>\$155,642</u>	<u>\$24,585</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$60,391	\$119,836	\$155,642	\$24,585
<i>Total Liabilities</i>	<u>\$60,391</u>	<u>\$119,836</u>	<u>\$155,642</u>	<u>\$24,585</u>
<b>Agency Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,145,806	\$59,795,921	\$61,219,728	\$2,721,999
Intergovernmental Receivable	3,280,949	2,907,342	3,280,949	2,907,342
Property Taxes Receivable	35,988,600	37,269,324	35,988,600	37,269,324
<i>Total Assets</i>	<u>\$43,415,355</u>	<u>\$99,972,587</u>	<u>\$100,489,277</u>	<u>\$42,898,665</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$43,415,355	\$99,972,587	\$100,489,277	\$42,898,665
<i>Total Liabilities</i>	<u>\$43,415,355</u>	<u>\$99,972,587</u>	<u>\$100,489,277</u>	<u>\$42,898,665</u>

Continued

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	1/1/2009 Balance	2009 Additions	2009 Reductions	12/31/2009 Balance
<b>Indigent Defense Recoupment Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$41,143	\$38,678	\$2,465
<i>Total Assets</i>	<u>\$0</u>	<u>\$41,143</u>	<u>\$38,678</u>	<u>\$2,465</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$41,143	\$38,678	\$2,465
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$41,143</u>	<u>\$38,678</u>	<u>\$2,465</u>
<b>Miscellaneous Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$66,276	\$1,046,790	\$993,212	\$119,854
<i>Total Assets</i>	<u>\$66,276</u>	<u>\$1,046,790</u>	<u>\$993,212</u>	<u>\$119,854</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$66,276	\$1,046,790	\$993,212	\$119,854
<i>Total Liabilities</i>	<u>\$66,276</u>	<u>\$1,046,790</u>	<u>\$993,212</u>	<u>\$119,854</u>
<b>Alimony &amp; Child Support Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$6,267	\$413,293	\$415,885	\$3,675
<i>Total Assets</i>	<u>\$6,267</u>	<u>\$413,293</u>	<u>\$415,885</u>	<u>\$3,675</u>
<b>Liabilities</b>				
Undistributed Monies	\$6,267	\$413,293	\$415,885	\$3,675
<i>Total Liabilities</i>	<u>\$6,267</u>	<u>\$413,293</u>	<u>\$415,885</u>	<u>\$3,675</u>

Continued

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	1/1/2009 Balance	2009 Additions	2009 Reductions	12/31/2009 Balance
<b>Jail Inmate Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$79,027	\$270,692	\$266,924	\$82,795
<i>Total Assets</i>	<u>\$79,027</u>	<u>\$270,692</u>	<u>\$266,924</u>	<u>\$82,795</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$79,027	\$270,692	\$266,924	\$82,795
<i>Total Liabilities</i>	<u>\$79,027</u>	<u>\$270,692</u>	<u>\$266,924</u>	<u>\$82,795</u>
<b>County Sheriff Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$125,668	\$863,287	\$857,101	\$131,854
<i>Total Assets</i>	<u>\$125,668</u>	<u>\$863,287</u>	<u>\$857,101</u>	<u>\$131,854</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$125,668	\$863,287	\$857,101	\$131,854
<i>Total Liabilities</i>	<u>\$125,668</u>	<u>\$863,287</u>	<u>\$857,101</u>	<u>\$131,854</u>
<b>County Court Agency</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$707,677	\$8,633,317	\$8,607,564	\$733,430
<i>Total Assets</i>	<u>\$707,677</u>	<u>\$8,633,317</u>	<u>\$8,607,564</u>	<u>\$733,430</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$78,742	\$7,593,507	\$7,583,401	\$88,848
Undistributed Monies	579,542	884,780	872,705	591,617
Deposits Held and Due to Others	49,393	155,030	151,458	52,965
<i>Total Liabilities</i>	<u>\$707,677</u>	<u>\$8,633,317</u>	<u>\$8,607,564</u>	<u>\$733,430</u>

Continued

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	1/1/2009 Balance	2009 Additions	2009 Reductions	12/31/2009 Balance
<b>Family and Child First Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$96,197	\$306,609	\$313,170	\$89,636
<i>Total Assets</i>	<u>\$96,197</u>	<u>\$306,609</u>	<u>\$313,170</u>	<u>\$89,636</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$96,197	\$306,609	\$313,170	\$89,636
<i>Total Liabilities</i>	<u>\$96,197</u>	<u>\$306,609</u>	<u>\$313,170</u>	<u>\$89,636</u>
<b>Emergency Planning Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$57,717	\$1,000	\$7,525	\$51,192
<i>Total Assets</i>	<u>\$57,717</u>	<u>\$1,000</u>	<u>\$7,525</u>	<u>\$51,192</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$57,717	\$1,000	\$7,525	\$51,192
<i>Total Liabilities</i>	<u>\$57,717</u>	<u>\$1,000</u>	<u>\$7,525</u>	<u>\$51,192</u>
<b>County Assessments Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$99,604	\$99,604	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$99,604</u>	<u>\$99,604</u>	<u>\$0</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$99,604	\$99,604	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$99,604</u>	<u>\$99,604</u>	<u>\$0</u>

Continued

**Ross County, Ohio**  
*Combining Statement of Changes in Assets & Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2009*

	1/1/2009 Balance	2009 Additions	2009 Reductions	12/31/2009 Balance
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,041,974	\$93,415,700	\$95,510,141	\$5,947,533
Cash and Cash Equivalents in				
Segregated Accounts	918,639	10,180,589	10,147,474	951,754
Intergovernmental Receivable	3,280,949	2,907,342	3,280,949	2,907,342
Property Taxes Receivable	35,988,600	37,269,324	35,988,600	37,269,324
<i>Total Assets</i>	<u>\$48,230,162</u>	<u>\$143,772,955</u>	<u>\$144,927,164</u>	<u>\$47,075,953</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$47,390,265	\$141,185,873	\$142,363,091	\$46,213,047
Undistributed Monies	585,809	1,298,073	1,288,590	595,292
Deposits Held and Due to Others	254,088	1,289,009	1,275,483	267,614
<i>Total Liabilities</i>	<u>\$48,230,162</u>	<u>\$143,772,955</u>	<u>\$144,927,164</u>	<u>\$47,075,953</u>



# *STATISTICAL SECTION*



## Adena State Memorial

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

# 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.

### Contents

### Tables

#### **Financial Trends**

**1-4**

These schedules contain trend information to help the reader understand how the County's financial position has changed over time.

#### **Revenue Capacity**

**5-12**

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.

#### **Debt Capacity**

**13-16**

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.

#### **Economic and Demographic Information**

**17-18**

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.

#### **Operating Information**

**19-20**

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.

**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; schedules presenting government-wide information include information beginning in that year.

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

**Table 1**

	2002	2003	2004
<b>Governmental Activities:</b>			
Invested in Capital Assets, Net of Related Debt	\$29,852,993	\$31,133,018	\$29,093,115
Restricted for:			
Capital Projects	319,472	349,321	91,724
Debt Service	590,607	592,273	825,854
Other Purposes	4,957,307	5,024,244	5,156,772
Unrestricted	949,369	694,341	1,325,119
Total Governmental Activities Net Assets	<u>\$36,669,748</u>	<u>\$37,793,197</u>	<u>\$36,492,584</u>
<b>Business-Type Activities:</b>			
Invested in Capital Assets, Net of Related Debt	\$127,701	\$131,393	\$130,862
Unrestricted	35,614	50,219	48,879
Total Business-type Activities Net Assets	<u>\$163,315</u>	<u>\$181,612</u>	<u>\$179,741</u>
<b>Primary Government:</b>			
Invested in Capital Assets, Net of Related Debt	\$29,980,694	\$31,264,411	\$29,223,977
Restricted	5,867,386	5,965,838	6,074,350
Unrestricted	984,983	744,560	1,373,998
Total Primary Government Net Assets	<u>\$36,833,063</u>	<u>\$37,974,809</u>	<u>\$36,672,325</u>

2005	2006	2007	2008	2009
\$28,473,512	\$27,509,015	\$28,050,320	\$28,280,507	\$29,706,359
83,540	302,976	80,935	382,019	235,850
398,389	378,083	295,873	180,354	115,426
8,233,170	7,221,588	9,727,402	10,369,937	10,541,715
972,953	360,772	(103,241)	1,614,387	3,953,743
<u>\$38,161,564</u>	<u>\$35,772,434</u>	<u>\$38,051,289</u>	<u>\$40,827,204</u>	<u>\$44,553,093</u>
\$116,415	\$111,415	\$106,415	\$101,415	\$96,415
51,418	52,844	51,033	23,236	50,936
<u>\$167,833</u>	<u>\$164,259</u>	<u>\$157,448</u>	<u>\$124,651</u>	<u>\$147,351</u>
\$28,589,927	\$27,620,430	\$28,156,735	\$28,381,922	\$29,802,774
8,715,099	7,902,647	10,104,210	10,932,310	10,892,991
1,024,371	413,616	(52,208)	1,637,623	4,004,679
<u>\$38,329,397</u>	<u>\$35,936,693</u>	<u>\$38,208,737</u>	<u>\$40,951,855</u>	<u>\$44,700,444</u>

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

**Table 2**

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Expenses</b>								
Governmental Activities:								
General Government:								
Legislative and Executive	\$5,592,751	\$5,302,353	\$6,112,287	\$6,524,373	\$6,679,728	\$6,388,693	\$6,219,012	\$6,038,689
Judicial	2,788,061	2,896,082	2,694,520	3,069,427	3,295,833	3,602,469	4,063,096	4,001,088
Public Safety	8,046,106	8,485,222	9,337,424	10,153,820	10,989,133	10,626,470	11,381,124	10,166,766
Public Works	5,656,624	5,680,207	6,472,804	7,190,307	7,755,225	7,102,563	6,143,054	8,100,154
Health	657,182	591,009	550,156	783,539	691,278	618,517	633,843	506,371
Human Services	21,401,432	21,605,687	21,578,517	21,081,835	26,473,844	25,885,394	24,751,610	25,364,508
Economic Development and Assistance	847,798	710,199	816,568	652,563	2,160,618	827,859	884,524	665,792
Other	1,146,819	600,673	1,265,928	0	0	0	0	0
Interest and Fiscal Charges	525,799	704,761	519,024	517,629	538,846	737,698	747,836	597,639
<i>Total Governmental Activities Expenses</i>	<u>46,662,572</u>	<u>46,576,193</u>	<u>49,347,228</u>	<u>49,973,493</u>	<u>58,584,505</u>	<u>55,789,663</u>	<u>54,824,099</u>	<u>55,441,007</u>
Business-type Activities:								
County Wide Sewer	31,465	22,940	38,832	55,990	57,806	62,209	88,292	32,514
<i>Total Business-type Activities Expenses</i>	<u>31,465</u>	<u>22,940</u>	<u>38,832</u>	<u>55,990</u>	<u>57,806</u>	<u>62,209</u>	<u>88,292</u>	<u>32,514</u>
<i>Total Primary Government Expenses</i>	<u>46,694,037</u>	<u>46,599,133</u>	<u>49,386,060</u>	<u>50,029,483</u>	<u>58,642,311</u>	<u>55,851,872</u>	<u>54,912,391</u>	<u>55,473,521</u>
<b>Program Revenues</b>								
Governmental Activities:								
Charges for Services								
General Government:								
Legislative and Executive	1,934,759	2,371,947	2,001,085	3,158,924	3,119,295	2,919,583	3,148,672	3,107,033
Judicial	380,914	244,379	472,265	514,157	540,336	569,196	721,347	582,060
Public Safety	839,332	1,078,294	1,810,719	1,912,641	2,381,964	2,085,711	2,282,713	2,536,455
Public Works	19,005	27,040	49,405	872,649	851,040	833,107	848,956	1,010,661
Human Services	1,146,334	951,513	1,369,638	1,211,938	1,007,552	1,047,785	789,917	834,037
Other	0	0	50,675	0	0	0	0	0
Operating Grants and Contributions	20,390,121	18,220,582	19,389,634	20,659,818	25,196,492	25,305,168	24,382,925	25,833,502
Capital Grants and Contributions	1,403,518	868,549	669,201	805,799	1,834,988	1,098,434	1,773,849	2,157,455
<i>Total Governmental Activities Program Revenues</i>	<u>26,113,983</u>	<u>23,762,304</u>	<u>25,812,622</u>	<u>29,135,926</u>	<u>34,931,667</u>	<u>33,858,984</u>	<u>33,948,379</u>	<u>36,061,203</u>
Business-type Activities:								
Charges for Services								
County Wide Sewer	34,136	13,433	36,080	51,439	52,961	50,825	53,499	53,554
<i>Total Business-type Activities Program Revenues</i>	<u>34,136</u>	<u>13,433</u>	<u>36,080</u>	<u>51,439</u>	<u>52,961</u>	<u>50,825</u>	<u>53,499</u>	<u>53,554</u>
<i>Total Primary Government Program Revenues</i>	<u>26,148,119</u>	<u>23,775,737</u>	<u>25,848,702</u>	<u>29,187,365</u>	<u>34,984,628</u>	<u>33,909,809</u>	<u>34,001,878</u>	<u>36,114,757</u>
<b>Net (Expense)/Revenue</b>								
Governmental Activities	(20,548,589)	(22,813,889)	(23,534,606)	(20,837,567)	(23,652,838)	(21,930,679)	(20,875,720)	(19,379,804)
Business-type Activities	2,671	(9,507)	(2,752)	(4,551)	(4,845)	(11,384)	(34,793)	21,040
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$20,545,918)</u>	<u>(\$22,823,396)</u>	<u>(\$23,537,358)</u>	<u>(\$20,842,118)</u>	<u>(\$23,657,683)</u>	<u>(\$21,942,063)</u>	<u>(\$20,910,513)</u>	<u>(\$19,358,764)</u>

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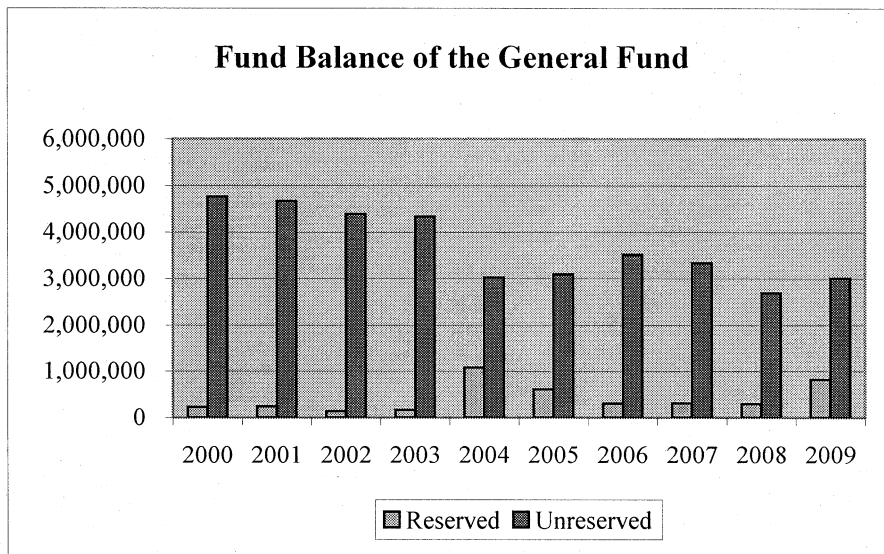
**Ross County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Eight Years*  
*(accrual basis of accounting)*

	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Revenues and Other Changes in Net Assets</b>								
Governmental Activities:								
Property Taxes Levied for:								
Children Services	\$708,998	\$750,569	\$965,488	\$949,133	\$884,777	\$991,291	\$902,310	\$844,848
Board of Developmental Disabilities	3,191,948	4,027,830	4,075,270	4,842,474	4,821,451	4,750,291	4,603,716	4,310,553
Senior Citizens	207,475	224,964	289,647	284,740	283,504	301,076	477,140	447,234
General Operating	1,638,234	1,578,705	1,940,898	1,992,328	1,988,636	1,981,740	2,250,984	3,034,638
Sales Tax for:								
General Operating	10,250,454	10,235,263	10,866,704	10,668,370	11,219,814	11,221,082	11,063,568	11,212,937
Grants and Entitlements not Restricted to Specific Programs	1,625,737	2,489,333	1,846,749	1,729,969	1,728,241	1,934,303	1,396,402	1,600,032
Gain on Sale of Capital Asset	0	92,027	0	0	0	0	0	0
Investment Earnings	338,511	212,671	223,769	605,428	980,435	838,378	624,595	356,226
Miscellaneous	3,106,611	2,699,352	2,055,975	867,072	652,083	2,191,373	1,118,999	1,299,225
Transfers	400	354	552	1,129	0	0	0	0
<b>Total Governmental Activities</b>	<b>21,068,368</b>	<b>22,311,068</b>	<b>22,265,052</b>	<b>21,940,643</b>	<b>22,558,941</b>	<b>24,209,534</b>	<b>22,437,714</b>	<b>23,105,693</b>
Business-type Activities:								
Investment Earnings	400	354	552	1,129	0	0	0	0
Miscellaneous	1,457	641	881	1,559	1,271	4,573	1,996	1,660
Transfers	(400)	(354)	(552)	(1,129)	0	0	0	0
<b>Total Business-type Activities</b>	<b>1,457</b>	<b>641</b>	<b>881</b>	<b>1,559</b>	<b>1,271</b>	<b>4,573</b>	<b>1,996</b>	<b>1,660</b>
<b>Total Primary Government General Revenues and Other Changes in Net Assets</b>	<b>21,069,825</b>	<b>22,311,709</b>	<b>22,265,933</b>	<b>21,942,202</b>	<b>22,560,212</b>	<b>24,214,107</b>	<b>22,439,710</b>	<b>23,107,353</b>
<b>Change in Net Assets</b>								
Governmental Activities								
Business-type Activities	519,779	(502,821)	(1,269,554)	1,103,076	(1,093,897)	2,278,855	1,561,994	3,725,889
<b>Total Primary Government Change in Net Assets</b>	<b>4,128</b>	<b>(8,866)</b>	<b>(1,871)</b>	<b>(2,992)</b>	<b>(3,574)</b>	<b>(6,811)</b>	<b>(32,797)</b>	<b>22,700</b>
<b>Total Primary Government Change in Net Assets</b>	<b>\$523,907</b>	<b>(\$511,687)</b>	<b>(\$1,271,425)</b>	<b>\$1,100,084</b>	<b>(\$1,097,471)</b>	<b>\$2,272,044</b>	<b>\$1,529,197</b>	<b>\$3,748,589</b>

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

**Table 3**

	2000	2001	2002	2003
<b>General Fund</b>				
Reserved	\$231,453	\$239,936	\$135,873	\$164,390
Unreserved	4,764,791	4,668,926	4,382,347	4,329,872
<b>Total General Fund</b>	4,996,244	4,908,862	4,518,220	4,494,262
<b>All Other Governmental Funds</b>				
Reserved	1,035,678	760,047	360,298	629,286
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	3,629,923	1,939,583	2,720,568	3,775,938
Debt Service Funds	618,602	620,777	620,783	619,818
Capital Projects Funds	(379,259)	(2,477,457)	(2,835,118)	11,110
<b>Total All Other Governmental Funds</b>	4,904,944	842,950	866,531	5,036,152
<b>Total Governmental Funds</b>	\$9,901,188	\$5,751,812	\$5,384,751	\$9,530,414





2004	2005	2006	2007	2008	2009
\$1,074,988	\$607,107	\$302,243	\$308,881	\$299,570	\$824,254
3,017,890	3,098,832	3,510,467	3,340,163	2,687,406	3,008,666
4,092,878	3,705,939	3,812,710	3,649,044	2,986,976	3,832,920
257,501	746,516	723,227	521,341	387,508	1,775,272
2,363,620	3,642,028	2,589,123	5,846,115	6,997,107	4,704,681
803,536	396,524	397,428	414,775	167,627	166,191
91,724	83,540	3,722	(2,712,965)	(153,903)	(295,526)
3,516,381	4,868,608	3,713,500	4,069,266	7,398,339	6,350,618
<u>\$7,609,259</u>	<u>\$8,574,547</u>	<u>\$7,526,210</u>	<u>\$7,718,310</u>	<u>\$10,385,315</u>	<u>\$10,183,538</u>

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

**Table 4**

	2000	2001	2002	2003	2004
<b>Revenues</b>					
Property Taxes	\$5,520,664	\$5,651,853	\$5,678,750	\$6,540,135	\$6,970,600
Sales Tax	10,010,337	10,023,413	10,250,454	10,235,263	10,866,704
Special Assessments	0	0	6,143	6,590	9,038
Charges for Services	3,486,272	3,740,735	4,163,821	4,322,615	4,838,496
Licenses and Permits	7,991	7,487	7,676	158,165	106,139
Fines and Forfeitures	155,493	152,900	148,823	138,909	145,688
Intergovernmental	20,838,013	22,649,886	22,764,752	20,804,520	21,538,723
Interest	1,230,019	767,669	330,749	211,961	222,878
Rent	0	0	0	0	0
Other	2,529,029	3,237,498	3,104,296	2,699,352	2,761,368
<i>Total Revenues</i>	<u>43,777,818</u>	<u>46,231,441</u>	<u>46,455,464</u>	<u>45,117,510</u>	<u>47,459,634</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	4,115,651	4,148,979	4,033,932	3,987,089	4,499,186
Judicial	2,164,002	2,259,752	2,226,181	2,363,027	2,650,193
Public Safety	6,811,111	7,322,730	7,514,514	7,735,939	9,318,248
Public Works	5,997,967	4,967,252	4,629,963	5,306,029	5,451,664
Health	487,774	597,234	625,745	591,009	550,156
Human Services	18,777,462	22,774,339	21,395,348	20,839,973	21,728,274
Economic Development	871,295	908,775	819,508	710,199	816,568
Capital Outlay	2,482,684	4,338,138	2,265,332	4,861,687	1,154,753
Other	1,717,522	1,760,790	2,003,632	2,070,602	2,218,097
Debt Service:					
Principal Retirement	805,892	859,794	778,995	2,872,130	5,939,816
Interest and Fiscal Charges	582,160	647,865	528,813	707,392	482,060
Issuance Costs	0	0	0	0	97,373
Current Funding	0	0	0	0	0
<i>Total Expenditures</i>	<u>44,813,520</u>	<u>50,585,648</u>	<u>46,821,963</u>	<u>52,045,076</u>	<u>54,906,388</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,035,702)</u>	<u>(4,354,207)</u>	<u>(366,499)</u>	<u>(6,927,566)</u>	<u>(7,446,754)</u>
<b>Other Financing Sources (Uses)</b>					
Premium from Bonds Issued	0	0	0	0	10,546
Proceeds from the Sale of Capital Assets	0	0	0	1,462,385	0
Inception of Capital Lease	58,541	33,723	0	14,780	83,220
Issuance of Bonds	0	0	0	4,115,000	3,015,000
Issuance of Loan	0	0	0	0	0
Issuance of Notes	0	0	0	5,480,000	2,415,390
Issuance of Current Refunding Bonds	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers In	7,593,739	7,669,369	7,445,209	7,405,185	7,703,027
Transfers Out	(7,585,169)	(7,657,313)	(7,440,875)	(7,404,121)	(7,701,584)
<i>Total Other Financing Sources (Uses)</i>	<u>67,111</u>	<u>45,779</u>	<u>4,334</u>	<u>11,073,229</u>	<u>5,525,599</u>
<i>Net Change in Fund Balances</i>	<u>(\$968,591)</u>	<u>(\$4,308,428)</u>	<u>(\$362,165)</u>	<u>\$4,145,663</u>	<u>(\$1,921,155)</u>
Debt Service as a Percentage of					
Noncapital Expenditures	3.28%	3.26%	2.96%	7.98%	12.41%

2005	2006	2007	2008	2009
\$8,038,454	\$8,005,613	\$7,930,103	\$8,157,539	\$8,550,453
10,668,370	11,219,814	11,221,082	10,999,023	11,254,088
11,228	7,312	9,447	11,292	24,435
6,673,395	6,821,908	6,422,796	6,619,538	6,864,439
205,656	189,264	230,995	290,444	244,408
141,027	297,384	221,274	213,128	357,463
22,714,147	29,148,686	28,400,233	27,179,312	28,446,695
597,160	980,435	960,407	624,595	356,226
640,353	584,319	570,870	657,203	579,501
867,072	673,030	1,046,373	1,133,999	1,314,225
50,556,862	57,927,765	57,013,580	55,886,073	57,991,933
6,159,468	7,006,090	5,704,735	5,936,464	5,971,306
3,159,342	3,248,354	3,446,009	4,023,431	4,167,469
9,753,621	10,507,598	10,513,625	10,674,039	9,976,256
5,957,655	5,842,494	5,597,375	5,841,753	6,044,073
648,540	691,278	618,517	633,843	517,630
21,273,026	26,474,650	25,695,494	24,837,310	25,928,830
652,563	2,160,618	827,859	884,524	667,760
982,483	4,089,037	1,489,028	1,667,609	2,259,868
0	0	0	0	0
2,857,210	820,444	3,755,733	2,134,385	2,101,683
491,216	513,891	647,846	812,184	659,376
0	0	0	54,077	0
0	187,500	0	0	0
51,935,124	61,541,954	58,296,221	57,499,619	58,294,251
(1,378,262)	(3,614,189)	(1,282,641)	(1,613,546)	(302,318)
0	0	0	0	0
0	0	0	0	0
77,500	32,505	7,741	40,551	100,541
0	0	0	0	0
158,342	550,847	0	0	0
1,540,500	3,107,500	1,467,000	1,375,000	0
0	(1,125,000)	0	5,800,000	0
0	0	0	(2,935,000)	0
7,918,850	7,840,300	8,432,584	8,017,212	7,783,375
(7,909,453)	(7,840,300)	(8,432,584)	(8,017,212)	(7,783,375)
1,785,739	2,565,852	1,474,741	4,280,551	100,541
\$407,477	(\$1,048,337)	\$192,100	\$2,667,005	(\$201,777)
6.74%	2.75%	7.90%	5.68%	5.03%

**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
2000	\$532,507,870	\$136,051,320	\$1,910,169,114	\$69,149,950	\$78,579,489
2001	554,521,420	139,612,030	1,983,238,429	69,857,750	79,383,807
2002	634,413,860	154,525,670	2,254,112,943	61,642,170	70,047,920
2003	646,260,940	153,846,670	2,286,021,743	69,061,160	78,478,591
2004	659,748,000	156,525,250	2,332,209,286	66,624,110	75,709,216
2005	720,072,850	169,187,290	2,540,743,257	68,094,690	77,380,330
2006	731,074,500	172,141,960	2,580,618,457	65,223,240	74,117,318
2007	748,075,140	176,476,560	2,641,576,286	61,990,460	70,443,705
2008	856,084,100	202,788,500	3,025,350,286	49,436,490	56,177,830
2009	867,447,410	199,827,220	3,049,356,086	51,880,530	58,955,148

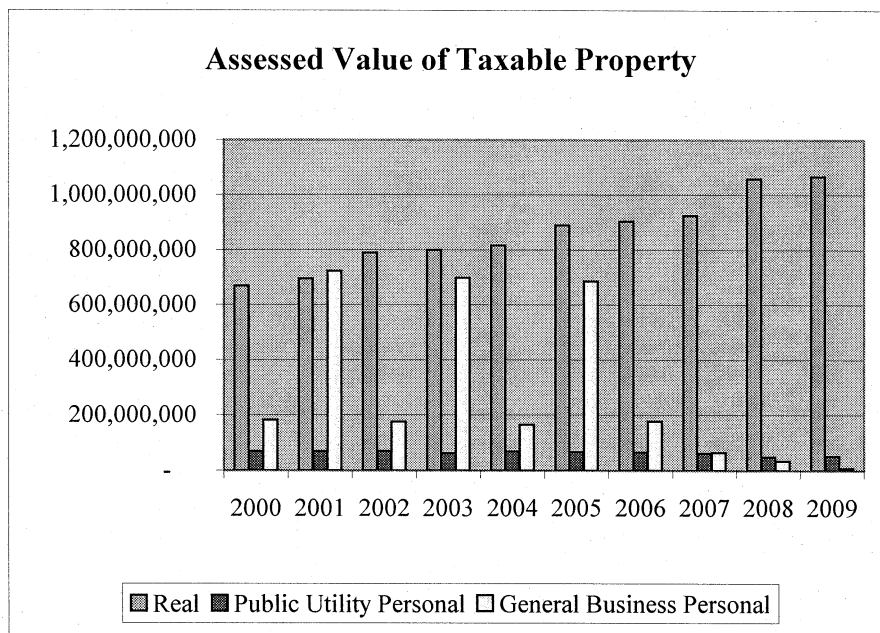
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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 is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being 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. In 2009, Tangible Personal Property consisted only of Telephone/Telecommunications property. This property was assessed at 12.5 percent for 2009 and will be assessed at 6.25 percent for 2010 and 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 has been eliminated.

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

Personal Property		Total		Ratio	Weighted Average Tax Rate	
General Business	Estimated Actual Value	Assessed Value	Estimated Actual Value			
	\$180,557,660	\$722,230,640	\$918,266,800	\$2,710,979,243	33.87%	7.87
	174,573,290	698,293,160	938,564,490	2,760,915,396	33.99%	7.79
	164,370,940	684,878,917	1,014,952,640	3,009,039,780	33.73%	7.27
	176,110,370	765,697,261	1,045,279,140	3,130,197,595	33.39%	8.13
	137,975,700	599,894,348	1,020,873,060	3,007,812,850	33.94%	8.80
	126,778,170	551,209,435	1,084,133,000	3,169,333,022	34.21%	9.42
	90,288,410	481,538,187	1,058,728,110	3,136,273,962	33.76%	9.37
	64,703,330	517,626,640	1,051,245,490	3,229,646,631	32.55%	9.31
	33,529,260	536,468,160	1,141,838,350	3,617,996,276	31.56%	8.82
	7,598,130	60,785,040	1,126,753,290	3,169,096,274	35.55%	9.91



**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
2000	\$40,431,600	\$14,840,400	\$55,272,000	\$1,521,451,057	\$385,735,714	\$1,907,186,771
2001	57,641,029	9,547,143	67,188,172	1,584,346,914	396,417,971	1,980,764,885
2002	34,047,257	6,363,057	40,410,314	1,812,611,028	439,172,257	2,251,783,285
2003	33,642,486	5,275,743	38,918,229	1,846,459,828	437,274,829	2,283,734,657
2004	29,357,343	6,620,514	35,977,857	1,884,994,285	444,850,371	2,329,844,656
2005	42,171,457	15,327,457	57,498,914	2,057,351,000	480,983,629	2,538,334,629
2006	27,978,371	5,648,143	33,626,514	2,088,784,285	489,475,114	2,578,259,399
2007	42,522,914	5,420,686	47,943,600	2,137,357,542	501,797,771	2,639,155,313
2008	62,231,371	24,628,000	86,859,371	2,445,954,571	576,501,971	3,022,456,542
2009	35,278,857	8,773,857	44,052,714	2,478,421,171	568,028,400	3,046,449,571

(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, 2009*

**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 2009.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Chillicothe City Schools	\$946.51	\$1,218.26
Board of MR/DD	130.77	161.97
Children Services	25.62	31.77
ADAMH Board	14.41	20.35
Health Board	16.38	26.31
County General Fund	94.94	108.50
Senior Citizens	13.74	16.42
City of Chillicothe	98.00	112.00
Pickaway-Ross JVS	83.76	102.75
Scioto Township	17.41	20.41
<b>Total</b>	<u><u>\$1,441.54</u></u>	<u><u>\$1,818.74</u></u>

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

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

**Table 8**

	2000	2001	2002	2003	2004
<b>Unvoted Millage</b>					
Operating	1.60	1.60	1.60	1.60	2.00
<b>Voted Millage - by levy</b>					
1983 MRDD - cont (1)					
Residential/Agricultural Real	0.635363	0.632563	0.562603	-	-
Commercial/Industrial and Public Utility Real	0.738754	0.739957	0.677719	-	-
General Business and Public Utility Personal	1.00	1.00	1.00	-	-
1987 MRDD - cont (1)					
Residential/Agricultural Real	1.433694	1.427376	1.26951	-	-
Commercial/Industrial and Public Utility Real	1.762288	1.765158	1.61669	-	-
General Business and Public Utility Personal	2.00	2.00	2.00	-	-
2002 MRDD - cont (1)					
Residential/Agricultural Real	-	-	-	2.998866	2.99211
Commercial/Industrial and Public Utility Real	-	-	-	2.998044	2.998128
General Business and Public Utility Personal	-	-	-	3.00	3.00
2004 MRDD - cont (2)					
Residential/Agricultural Real	1.09674	1.091907	0.971143	0.970777	0.96859
Commercial/Industrial and Public Utility Real	1.361751	1.363968	1.249243	1.248429	1.248465
General Business and Public Utility Personal	1.50	1.50	1.50	1.50	1.50
2007 Senior Citizens - 5 years (3)					
Residential/Agricultural Real	0.215054	0.214106	0.190426	0.190354	0.299324
Commercial/Industrial and Public Utility Real	0.264343	0.264773	0.242503	0.242345	0.30
General Business and Public Utility Personal	0.30	0.30	0.30	0.30	0.30
1989/2003 Children's Services - 5 years (4)					
Residential/Agricultural Real	0.716847	0.713688	0.634755	0.634516	0.997747
Commercial/Industrial and Public Utility Real	0.889292	0.89074	0.815819	0.815288	1.00
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1992 Health District - 5 years					
Residential/Agricultural Real	0.72206	0.718878	0.639371	0.63913	0.637691
Commercial/Industrial and Public Utility Real	0.903537	0.905008	0.828887	0.828347	0.828371
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1982 ADAMH Operating - 5 years					
Residential/Agricultural Real	0.62887	0.589776	0.569228	0.555883	0.546019
Commercial/Industrial and Public Utility Real	0.688144	0.638552	0.619224	0.637492	0.631663
General Business and Public Utility Personal	1.00	1.00	1.00	1.00	1.00
<b>Total voted millage by type of property</b>					
Residential/Agricultural Real	5.448628	5.388294	4.837036	5.989526	6.441481
Commercial/Industrial and Public Utility Real	6.608109	6.568156	6.050085	6.769945	7.006627
General Business and Public Utility Personal	7.80	7.80	7.80	7.80	7.80
<b>Total millage by type of property</b>					
Residential/Agricultural Real	7.048628	6.988294	6.437036	7.589526	8.441481
Commercial/Industrial and Public Utility Real	8.208109	8.168156	7.650085	8.369945	9.006627
General Business and Public Utility Personal	9.40	9.40	9.40	9.40	9.80

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 7, 2002, voters approved to replace and combine the 1983 1.00 mill and the 1987 2.00 mill MRDD levies.
- (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.

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



2005	2006	2007	2008	2009
2.00	2.00	2.00	2.00	3.10
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2.80185	2.801016	2.795319	2.506875	2.509032
2.90523	2.893299	2.900916	2.649534	2.721537
3.00	3.00	3.00	3.00	3.00
1.966465	1.965879	1.96188	1.759436	1.76095
2.034929	2.026573	2.031907	1.855828	1.906262
2.10	2.10	2.10	2.10	2.10
0.28029	0.280207	0.279637	0.448405	0.448791
0.290704	0.28951	0.290272	0.456671	0.469082
0.30	0.30	0.30	0.50	0.50
0.934303	0.934025	0.932126	0.835941	0.83666
0.969014	0.965035	0.967575	0.883728	0.907744
1.00	1.00	1.00	1.00	1.00
0.597142	0.596965	0.595751	0.534277	0.534737
0.802704	0.799408	0.801513	0.732057	0.751951
1.00	1.00	1.00	1.00	1.00
0.534622	0.512447	0.495543	0.479602	0.470663
0.629721	0.595992	0.594562	0.573011	0.581543
1.00	1.00	1.00	1.00	1.00
7.114672	7.090539	7.060256	6.564536	6.560833
7.632302	7.569817	7.586745	7.150829	7.338119
8.40	8.40	8.40	8.60	8.60
9.114672	9.090539	9.060256	8.564536	9.660833
9.632302	9.569817	9.586745	9.150829	10.438119
10.40	10.40	10.40	10.60	11.70

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

**Table 9**

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<u>In County School Districts:</u>										
Adena	38.10	38.10	37.30	37.30	37.30	37.00	37.00	37.00	36.50	36.50
Chillicothe	37.74	37.70	37.70	37.70	37.70	44.67	50.67	50.67	50.67	50.67
Huntington	32.40	32.40	31.50	31.50	31.50	31.00	31.00	31.00	30.30	30.30
Paint Valley	36.50	36.50	35.50	35.50	35.50	35.20	35.20	35.20	34.70	34.70
Southeastern	33.95	33.95	33.95	33.95	33.50	33.30	33.30	33.30	32.70	32.70
Union Scioto	37.92	37.92	36.80	36.80	36.40	34.60	34.60	34.60	34.10	34.10
Zane Trace	35.10	34.70	33.00	33.00	33.00	32.60	32.60	32.50	32.00	32.00
<u>Out of County School Districts:</u>										
Greenfield	27.22	27.22	27.22	26.22	26.22	25.40	25.40	25.40	25.40	25.40
Miami Trace	34.10	33.50	30.05	35.30	32.60	32.60	36.45	35.95	33.95	36.75
Waverly	32.50	37.12	37.12	37.12	37.12	37.12	36.75	31.75	31.75	31.75
<u>Joint Vocational School Districts:</u>										
Great Oaks	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Pickaway-Ross County	3.20	3.20	3.20	3.20	3.20	3.20	3.20	4.20	4.20	4.20
Pike County	6.50	6.50	6.50	6.50	6.50	6.50	7.50	7.50	7.50	7.50
<u>Corporations:</u>										
Adelphi	6.00	6.00	6.00	6.00	6.00	7.00	7.00	5.00	5.00	2.00
Bainbridge	6.00	6.00	6.00	6.00	6.00	6.00	6.00	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>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>Out of County Corporations:</u>										
Greenfield (1)	-	-	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
<u>Townships:</u>										
Buckskin	3.80	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Colerain	5.90	5.90	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Concord	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Deerfield	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Franklin	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Green	4.80	4.80	4.80	4.80	4.80	4.80	4.80	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	9.10	9.10	9.10	9.10	9.10	6.00	6.00	6.00	6.00
Jefferson	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Liberty	5.50	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Paint	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Paxton	7.50	7.50	7.50	7.50	7.50	7.50	7.50	9.00	9.00	9.00
Scioto	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Springfield	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Union	5.50	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40

(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, 2009 and December 31, 2000*

**Table 10**

Name of Taxpayer	2009			2000		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
American Electric Power	\$39,958,980	1	3.55%	\$26,598,840	2	2.90%
P H Glatfelter Co. (formerly Mead Corp.)	18,873,920	2	1.68%	135,597,570	1	14.77%
Paccar, Inc.	9,233,620	3	0.82%	15,942,670	4	1.74%
South Central Power Company	8,898,150	4	0.79%	5,718,860	5	0.62%
Horizon Telecom Inc.	7,949,840	5	0.71%	20,766,570	3	2.26%
Adena Health System	5,842,190	6	0.52%	-	-	-
Chillicothe Paper Inc.	4,743,660	7	0.42%	-	-	-
Chillicothe Mall, Inc.	4,220,620	8	0.37%	2,777,290	10	0.30%
DDR Ohio Opportunity II LLC	3,978,530	9	0.35%	3,037,030	9	0.33%
Central Center	3,101,500	10	0.28%	-	-	-
Columbia Gas of Ohio, Inc.	-	-	-	5,225,930	6	0.57%
PPG Industries, Inc.	-	-	-	4,593,730	7	0.50%
Norfolk & Western Railway Co.	-	-	-	3,143,090	8	0.34%
Total Top Ten Taxpayers	106,801,010		9.48%	223,401,580		24.33%
All Others	1,019,952,280		90.52%	694,865,220		75.67%
TOTAL	<u>\$1,126,753,290</u>		<u>100.00%</u>	<u>\$918,266,800</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	Percent of Total Tax Collections to Current Tax Levy
2000	\$5,788,357	\$5,661,076	97.80%	\$151,067	\$5,812,143	100.41%
2001	5,883,097	5,745,040	97.65	169,854	5,914,894	100.54
2002	5,947,806	5,759,676	96.84	166,887	5,926,563	99.64
2003	7,007,288	6,804,458	97.11	227,314	7,031,772	100.35
2004	7,565,618	7,288,260	96.33	274,096	7,562,356	99.96
2005	8,763,189	8,444,647	96.36	306,851	8,751,498	99.87
2006	8,536,320	8,253,873	96.69	347,931	8,601,804	100.77
2007	8,489,468	8,236,651	97.02	358,264	8,594,915	101.24
2008	8,764,533	8,430,404	96.19	383,003	8,813,407	100.56
2009	9,915,195	9,511,675	95.93	383,735	9,895,410	99.80

**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) Delinquent tax collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by tax year.
- (3) Total tax collections include current levied taxes and delinquent 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
2000	\$10,010,337
2001	10,023,413
2002	10,250,454
2003	10,235,263
2004	10,866,704
2005	10,668,370
2006	11,219,814
2007	11,221,082
2008	11,063,568
2009	11,212,937

Note: Calendar Year 2002 and later reflect 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
2000	1.50%	\$204,587,117	\$326,719,339	\$118,021,916	\$25,795,730	\$675,124,102
2001	1.50%	204,745,088	332,591,441	115,225,959	20,128,879	672,691,367
2002	1.50%	195,525,300	344,443,679	128,248,014	29,033,139	697,250,132
2003	1.50%	195,339,353	344,238,531	125,313,142	25,754,093	690,645,119
2004	1.50%	187,842,839	377,304,592	123,633,283	29,087,124	717,867,838
2005	1.50%	188,784,941	401,885,991	110,910,311	29,290,245	730,871,488
2006	1.50%	189,891,978	415,094,694	110,485,836	35,414,059	750,886,567
2007	1.50%	190,894,283	431,792,252	119,030,061	37,556,436	779,273,032
2008	1.50%	187,851,665	433,509,982	112,387,772	25,224,128	758,973,547
2009	1.50%	177,136,159	443,379,825	94,382,235	29,766,962	744,665,181

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

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

**Ross County, Ohio**  
Ratios of Outstanding Debt By Type

Last Ten Years

**Table 13**

Year	Governmental Activities										Percentage of Assessed Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita (1)
	General Obligation Bonds	Notes Payable	Capital Leases	Motor Vehicle Gas Tax Revenue Bonds Payable	Loans Payable	Total Primary Government							
2000	\$8,165,000	\$3,105,000	\$738,285	-	-	\$12,008,285	1.31%	0.75%	\$163.72				
2001	7,505,000	4,355,000	401,239	-	-	12,261,239	1.31%	0.75%	166.60				
2002	6,810,000	4,355,000	317,244	-	-	11,482,244	1.13%	0.67%	155.34				
2003	4,025,000	5,480,000	244,894	4,115,000	-	13,864,894	1.33%	0.79%	186.53				
2004	6,840,000	2,253,750	223,298	3,960,000	161,640	13,438,688	1.32%	0.74%	180.70				
2005	6,515,000	1,540,500	189,721	3,800,000	319,982	12,365,203	1.14%	0.66%	165.18				
2006	6,180,000	4,713,000	129,782	3,635,000	870,829	15,528,611	1.47%	0.80%	206.62				
2007	5,835,000	4,252,500	96,042	3,470,000	774,076	14,427,618	1.37%	0.73%	191.35				
2008	8,345,000	1,452,000	89,707	3,300,000	658,915	13,845,622	1.21%	unavailable	182.00				
2009	7,945,000	0	130,874	3,125,000	560,530	11,761,404	1.04%	unavailable	154.81				

(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, 2009*

**Table 14**

	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount of Direct and Overlapping Debt</u>
<b>Direct:</b>			
Ross County	\$7,778,809	100.00%	<u>\$7,778,809</u>
<b>Overlapping:</b>			
Cities, Villages, & Townships wholly within the County	8,781,802	100.00%	8,781,802
School Districts wholly within the County	42,200,950	100.00%	42,200,950
Adena Local School District	1,719,413	98.35%	1,691,043
Greenfield Exempted Village School District	2,390,000	22.65%	541,335
Great Oaks Career Center Joint Vocational School District	10,000,000	0.19%	19,000
Miami Trace Local School District	27,926,400	0.08%	22,341
Waverly City School District	6,239,992	3.52%	<u>219,648</u>
Total Overlapping Political Subdivisions			<u>53,476,119</u>
Grand Total			<u><u>\$61,254,928</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 2009 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
2000	73,345	\$918,266,800	\$8,165,000	\$618,602	\$7,546,398	0.82%	\$102.89
2001	73,597	938,564,490	7,505,000	620,777	6,884,223	0.73%	93.54
2002	73,915	1,014,952,640	6,810,000	620,783	6,189,217	0.61%	83.73
2003	74,331	1,045,279,140	4,025,000	619,818	3,405,182	0.33%	45.81
2004	74,370	1,020,873,060	6,840,000	803,536	6,036,464	0.59%	81.17
2005	74,858	1,084,133,000	6,515,000	396,524	6,118,476	0.56%	81.73
2006	75,155	1,058,728,110	6,180,000	397,428	5,782,572	0.55%	76.94
2007	75,398	1,051,245,490	5,835,000	414,775	5,420,225	0.52%	71.89
2008	76,073	1,141,838,350	8,345,000	167,627	8,177,373	0.72%	107.49
2009	75,972	1,126,753,290	7,945,000	166,191	7,778,809	0.69%	102.39

(1) 2000 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**

	2000	2001	2002	2003
Total Assessed Property Value	<u>\$918,266,800</u>	<u>\$938,564,490</u>	<u>\$1,014,952,640</u>	<u>\$1,045,279,140</u>
Debt Limit (1)	<u>\$21,456,670</u>	<u>\$21,964,112</u>	<u>\$23,873,816</u>	<u>\$24,631,979</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds and Notes	7,680,000	7,505,000	7,320,000	5,630,000
Less Amount Available in Debt Service	<u>(618,602)</u>	<u>(620,777)</u>	<u>(620,783)</u>	<u>(619,818)</u>
Amount of Debt Subject to Limit	<u>7,061,398</u>	<u>6,884,223</u>	<u>6,699,217</u>	<u>5,010,182</u>
Legal Debt Margin	<u>\$14,395,272</u>	<u>\$15,079,889</u>	<u>\$17,174,599</u>	<u>\$19,621,797</u>
Legal Debt Margin as a Percentage of the Debt Limit	67.09%	68.66%	71.94%	79.66%
Unvoted Debt Limit (2)	\$9,182,668	\$9,385,645	\$10,149,526	\$10,452,791
Amount of Debt Subject to Limit	<u>7,061,398</u>	<u>6,884,223</u>	<u>6,699,217</u>	<u>5,010,182</u>
Unvoted Legal Debt Margin	<u>\$2,121,270</u>	<u>\$2,501,422</u>	<u>\$3,450,309</u>	<u>\$5,442,609</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	23.10%	26.65%	33.99%	52.07%

(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

2004	2005	2006	2007	2008	2009
<u>\$1,020,873,060</u>	<u>\$1,084,133,000</u>	<u>\$1,058,728,110</u>	<u>\$1,051,245,490</u>	<u>\$1,141,838,350</u>	<u>\$1,126,753,290</u>
<u>\$24,021,827</u>	<u>\$25,603,325</u>	<u>\$24,968,203</u>	<u>\$24,781,137</u>	<u>\$27,045,959</u>	<u>\$26,668,832</u>
<u>7,286,640</u> <u>(803,536)</u>	<u>6,743,000</u> <u>(396,524)</u>	<u>8,608,000</u> <u>(397,428)</u>	<u>8,005,000</u> <u>(414,775)</u>	<u>8,667,000</u> <u>(167,627)</u>	<u>7,945,000</u> <u>(166,191)</u>
<u>6,483,104</u>	<u>6,346,476</u>	<u>8,210,572</u>	<u>7,590,225</u>	<u>8,499,373</u>	<u>7,778,809</u>
<u>\$17,538,723</u>	<u>\$19,256,849</u>	<u>\$16,757,631</u>	<u>\$17,190,912</u>	<u>\$18,546,586</u>	<u>\$18,890,023</u>
73.01%	75.21%	67.12%	69.37%	68.57%	70.83%
<u>\$10,208,731</u>	<u>\$10,841,330</u>	<u>\$10,587,281</u>	<u>\$10,512,455</u>	<u>\$11,418,384</u>	<u>\$11,267,533</u>
<u>6,483,104</u>	<u>6,346,476</u>	<u>8,210,572</u>	<u>7,590,225</u>	<u>8,499,373</u>	<u>7,778,809</u>
<u>\$3,725,627</u>	<u>\$4,494,854</u>	<u>\$2,376,709</u>	<u>\$2,922,230</u>	<u>\$2,919,011</u>	<u>\$3,488,724</u>
36.49%	41.46%	22.45%	27.80%	25.56%	30.96%

**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
2000	73,345	\$21,849	\$1,602,515	36.9	12,618	5.2%	4.1%	4.0%
2001	73,922	22,096	1,633,381	36.9	12,845	5.0%	4.3%	4.8%
2002	74,277	23,123	1,717,507	36.9	12,461	6.2%	5.7%	5.8%
2003	74,424	23,554	1,752,983	37.2	12,444	7.3%	6.0%	6.0%
2004	74,466	24,470	1,822,183	37.5	12,150	7.9%	6.1%	5.5%
2005	75,197	24,798	1,864,735	37.4	12,204	7.3%	5.9%	5.1%
2006	75,556	25,553	1,930,682	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%

**Sources:** (1) U.S. Census Bureau  
 (2) The National Center for Higher Education Management Systems  
 (3) Ohio Department of Education and Individual Private Schools  
 (4) Ohio Job and Family Services, Office of Workforce Development

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

Table 18

Employer	Nature of Business	2009			2000		
		(1) Number of Employees	Rank	Percentage of Total Employment	(1) Number of Employees	Rank	Percentage of Total Employment
Adena Regional Medical Center	Health/Medical Services	2,350	1	7.61%	1,274	2	3.90%
Veterans Affairs Medical Center	Veterans Hospital	1,389	2	4.50%	1,171	3	3.58%
P.H. Glatfelter Company (formerly Mead Corp.)	Specialty Papers & Engineered Products	1,332	3	4.31%	2,132	1	6.52%
Kenworth Truck Company (Paccar)	Assembly of Heavy Trucks	1,014	4	3.28%	1,016	4	3.11%
Ross County Correctional Institute	Ohio Penal Institution	548	5	1.77%	652	5	1.99%
Chillicothe Correctional Institute	Ohio Penal Institution	539	6	1.74%	650	6	1.99%
Ross County	County Government	529	7	1.71%	589	7	1.80%
Pickaway/Ross JWSD	Vocational Education	365	8	1.18%	362	10	1.11%
Chillicothe City School District	Education	350	9	1.13%	426	9	1.30%
City of Chillicothe	City Government	311	10	1.01%	-	-	-
Horizon Telcom, Inc.	Telephone/Communications	-	-	-	461	8	1.41%
Total		<u>8,727</u>		<u>28.24%</u>	<u>8,733</u>		<u>26.71%</u>
Total Employment within the County		<u>30,900 (2)</u>			<u>32,700 (2)</u>		

**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 Five Years*

**Table 19**

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

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

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

**Table 20**

<i>General Government</i>	2005	2006	2007	2008	2009
<b>Legislative and Executive</b>					
Commissioners					
Number of purchase orders issued	3,356	3,644	3,786	3,602	3,130
Number of meetings	53	52	53	52	54
Number of buildings maintained	23	25	25	25	26
Recreational land maintained (in acres)	90.65	90.65	90.65	90.65	90.65
Number of titled vehicles	167	154	160	154	177
Auditor					
Number of non-exempt conveyances	1,857	1,704	1,567	1,233	1,132
Number of exempt conveyances	1,383	1,290	1,112	1,029	988
Number of real estate transfers	3,240	2,994	2,679	2,262	2,120
Number of parcels	41,155	41,464	41,825	42,132	42,465
Number of vendor checks issued	24,826	24,436	23,834	23,603	23,014
Number of dog tags issued	16,853	17,903	17,694	18,216	17,559
Treasurer					
Number of tax payments processed	88,970	91,132	93,586	93,815	92,741
Return on portfolio	3.13%	4.84%	5.10%	3.09%	1.41%
Prosecuting Attorney					
Number of reports received	634	658	748	738	722
Number of criminal prosecutions	591	642	645	722	744
Board of Elections					
Number of registered voters	41,101	42,351	41,428	44,330	44,433
Number of voters last general election	18,069	24,345	16,555	32,426	20,741
Percentage of register voters that voted	43.96%	57.48%	39.96%	73.15%	46.68%
Recorder					
Number of deed & lease transactions recorded	4,805	4,298	4,145	3,169	3,005
Number of mortgage transactions recorded	4,490	3,982	3,536	3,248	3,239
Amount of morgtgage transactions (millions of \$'s)	\$1,457	\$721	\$4,763	\$4,925	\$2,692
Number of other documents recorded	12,194	11,022	10,267	8,654	8,018
Buildings and Grounds					
Total community service hours for maintenance	4,026	5,824	3,302	3,045	10,593
Title Department					
Number of titles issued	32,793	34,705	32,172	31,779	30,351
Litter Control & Recycling					
Number of tons of litter collected	108	85	91	77	87.27
Participants in educational/outreach activities	9,557	7,806	10,948	13,162	9,045

(continued)

**Ross County, Ohio**  
*Operating Indicators and Capital Asset Statistics (continued)*  
*Last Five Years*

**Table 20**

	2005	2006	2007	2008	2009
<b>Judicial</b>					
Common Pleas Court					
Number of civil cases filed	600	732	816	1,078	965
Number of criminal cases filed	450	504	525	583	530
Number of domestic cases filed	519	610	664	540	545
Number of court rooms	2	2	2	2	2
Probate Court					
Number of cases filed	1,126	1,164	1,110	1,167	1,145
Number of marriage licenses issued	555	513	529	548	500
Number of court rooms	1	1	1	1	1
Juvenile Court					
Number of dependent, neglect or abused cases filed	113	151	140	145	100
Number of traffic cases filed	446	497	470	430	415
Number of delinquent cases filed	524	482	554	557	462
Municipal Court					
Number of civil cases filed	1,803	1,820	2,139	2,027	1,895
Number of criminal cases filed	4,407	4,645	4,708	4,720	4,122
Number of small claims cases filed	524	560	716	435	229
Number of traffic cases filed	9,067	9,226	8,767	10,327	10,121
Number of court rooms	2	2	2	2	2
Clerk of Courts					
Number of civil cases filed	600	732	816	1,078	965
Number of criminal cases filed	450	504	525	583	530
<b>Public Safety</b>					
Sheriff					
Jail Operation					
Average daily jail census	158	175	175	191	186
Prisoners booked	7,273	7,646	7,936	8,252	7,440
Prisoners released	7,151	7,520	7,814	8,089	7,296
Out of County inmate bed days	27,180	25,897	25,932	20,697	20,746
Enforcement					
Number of incidents reported	23,423	23,464	23,812	22,382	21,337
Number of citations issued	1,140	1,540	1,479	1,420	537
Number of papers served	7,010	6,760	8,610	8,979	8,616
Number of 9-1-1 calls	23,028	23,282	19,951	22,116	30,412
Number of Sheriff's vehicles	70	67	71	70	76
Probation					
Average supervised population	542	561	510	500	625
Number entering supervision	110	249	200	145	341
Number discharged from supervision	133	196	90	111	186

(continued)



**Ross County, Ohio**  
*Operating Indicators and Capital Asset Statistics (continued)*  
*Last Five Years*

**Table 20**

	2005	2006	2007	2008	2009
<b>Public Safety</b>					
Disaster Services					
Number of emergency responses	2	2	2	2	1
Coroner					
Number of requests for investigation	433	400	447	434	463
Coroner cases determining manner of death	153	122	120	135	122
<b>Public Works</b>					
Engineer					
Miles of roads maintained	403	403	403	402	402
Miles of roads repaved	33	40	26	33	30
Number of County maintained bridges	424	424	424	427	428
Number of bridges replaced	3	8	1	7	2
Number of culverts built/replaced	49	21	22	28	72
Number of feet of guardrail installed	7,260	6,100	13,049	3,800	27,969
Number of traffic signs erected	882	817	592	327	429
Building Department					
Number of permits issued (Commercial/Industrial)	237	241	263	228	224
Number of inspections performed	1,038	1,221	1,039	1,052	831
<b>Health</b>					
Number of children with medical handicap receiving aid	324	304	258	298	244
<b>Human Services</b>					
MRDD					
Number of students enrolled					
Early intervention program	32	34	49	54	58
Preschool	31	31	24	16	16
School age	62	63	61	62	65
Number of adult clients	278	286	297	314	376
Number of facilities	2	2	2	2	2
Number of buses	23	23	23	23	22
Jobs and Family Services					
Average client count - food stamps	10,123	10,770	11,437	12,466	14,851
Average client count - WIA	35	63	194	254	369
Average client count - heating assistance	561	611	656	239	134
Average client count - job placement	600	675	816	991	924
Children's Services					
Average client count - foster care	222	188	185	171	169
Average client count - adoption	10	8	10	7	12
Total number of abuse & neglect investigations	692	686	724	602	743

(continued)

**Ross County, Ohio**  
*Operating Indicators and Capital Asset Statistics (continued)*  
*Last Five Years*

**Table 20**

	2005	2006	2007	2008	2009
<b>Human Services</b>					
Child Support Enforcement Agency					
Average number of active support orders	6,703	6,906	7,197	7,417	7,526
Total amount child support collected (millions of \$'s)	\$12.4	\$13.4	\$13.4	\$14.06	\$13.70
Veteran Services					
Number of clients contacts	24,630	32,506	35,600	29,967	31,016
Number of clients receiving material assistance	2,629	2,639	4,430	3,918	4,558
Number of client transports	1,449	1,620	1,711	1,894	1,914
<b>Economic Development &amp; Assistance</b>					
Number of grant program beneficiaries	1,303	1,849	1,162	960	2,577

**Source:** Ross County Officials

Information was not available prior to 2005.



**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITON**

**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  
JULY 27, 2010**