

Financial Condition
Ross County
Single Audit
For the Year Ended December 31, 2012



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Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Ross County, prepared by Millhuff-Stang, CPA, Inc., for the audit period January 1, 2012 through December 31, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

August 14, 2013

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Ross County Financial Condition
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Ross County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	CFDA	Pass-Through Entity Number	Disbursements
<u>U.S. Department of Agriculture</u>			
<i>Passed through Ohio Department of Job and Family Services:</i>			
Supplemental Nutrition Assistance Program Cluster:			
FSET/FAET	10.561	G-1011-11-5180	\$46,012
Food Assistance State Administration Matching Grants	10.561	G-1011-11-5180	<u>347,175</u>
Total U.S. Department of Agriculture			393,187
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grant/States Program	14.228	B-W-09-1CN-1	63,797
Community Development Block Grant/States Program	14.228	B-F-10-1CN-1	19,389
Community Development Block Grant/States Program	14.228	B-F-11-1CN-1	176,712
Community Development Block Grant/States Program (CHIP)	14.228	B-C-10-1CN-1	<u>43,406</u>
Total Community Development Block Grant			303,304
HOME Investment Partnership Program (CHIP)	14.239	B-C-10-1CN-2	302,201
<i>Direct:</i>			
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251	B-06-SP-OH-0774	<u>12,975</u>
Total U.S. Department of Housing and Urban Development			618,480
<u>U.S. Department of Justice</u>			
<i>Passed through the Ohio Office of the Attorney General:</i>			
Crime Victim Assistance	16.575	2012-VAGENE279	49,312
Crime Victim Assistance	16.575	2012-SAGENE279	4,597
Crime Victim Assistance	16.575	2013-VAGENE279	12,419
Crime Victim Assistance	16.575	2013-SAGENE279	<u>699</u>
Total Crime Victim Assistance			67,027
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2011-JG-A01-6494	<u>75,662</u>
Total U.S. Department of Justice			142,689
<u>U.S. Department of Labor</u>			
<i>Passed through the Area 20/21 Workforce Investment Board:</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act-Adult	17.258	31-6400-085	214,347
Workforce Investment Act-Adult Administration	17.258	31-6400-085	<u>8,323</u>
Total Workforce Investment Act-Adult			222,670
Workforce Investment Act-Youth	17.259	31-6400-085	196,912
Workforce Investment Act-Youth Administration	17.259	31-6400-085	<u>4,995</u>
Total Workforce Investment Act-Youth			201,907
ARRA-Workforce Investment Act-Dislocated Workers Program	17.278	31-6400-085	4,834
Workforce Investment Act-Dislocated Workers Program	17.278	31-6400-085	140,955
Workforce Investment Act-Dislocated Workers Program Administration	17.278	31-6400-085	<u>9,947</u>
Total Workforce Investment Act-Dislocated Workers Program			155,736
Total Workforce Investment Act Cluster			580,313
Workforce Investment Act-National Emergency Grants	17.277	31-6400-085	<u>28,230</u>
Total U.S. Department of Labor			608,543
<u>U.S. Department of Transportation</u>			
<i>Direct from U.S. Department of Transportation:</i>			
Airport Improvement Program	20.106	N/A	20,175
Airport Improvement Program	20.106	N/A	2,018
Airport Improvement Program	20.106	N/A	<u>403,531</u>
Total Airport Improvement Program			425,724
<i>Passed through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	PID #87450	97,194
Highway Planning and Construction	20.205	PID #91537	22,275
Highway Planning and Construction	20.205	PID #92742	<u>30,613</u>
Total Highway Planning and Construction			150,082
New Freedom Program	20.521	NF 0071038111	<u>40,230</u>
Total U.S. Department of Transportation			616,036

U.S. Department of Education

Passed through Ohio Department of Education:

Special Education Cluster:			
Special Education-Grants to States	84.027	066225-3MD0	35,108
Special Education-Preschool Grants	84.173	066225-3DL0	2,715
Total Special Education Cluster			<u>37,823</u>

Total U.S. Department of Education **37,823**

U.S. Department of Health and Human Services

Passed through Ohio Department of Developmental Disabilities:

Social Services Block Grant	93.667	G-1011-11-5180	50,098
Medical Assistance Program-MAC	93.778	G-1011-11-5180	124,019

Passed through Ohio Department of Job & Family Services:

Promoting Safe and Stable Families	93.556	G-1011-11-5180	62,778
Temporary Assistance for Needy Families (TANF)	93.558	G-1011-11-5180	1,574,783
Temporary Assistance for Needy Families (TANF)-Independent Living	93.558	G-1011-11-5180	3,843
Total Temporary Assistance for Needy Families (TANF)			<u>1,578,626</u>

Child Welfare Services State Grant	93.645	G-1011-11-5180	83,336
IV-E Admin and Training Payment	93.658	G-1011-11-5180	516,511
IV-E Foster Care Maintenance	93.658	G-1011-11-5180	724,303
Total IV-E Foster Care Maintenance			<u>1,240,814</u>

Adoption Assistance	93.659	G-1011-11-5180	218,595
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Chaffee Foster Care Independence Program	93.674	G-1011-11-5180	4,325
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Child Care Development Block Grant	93.575	G-1011-11-5180	104,181
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Social Services Block Grant	93.667	G-1011-11-5180	1,052,908
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Child Support Enforcement	93.563	G-1011-11-5180	691,131
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Children Health Insurance Program	93.767	G-1011-11-5180	6,345
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Medical Assistance Program	93.778	G-1011-11-5180	967,094
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Passed through the Ohio Secretary of State:

Voting Access for Individuals with Disabilities-Grants to States	93.617	N/A	<u>7,285</u>
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Total U.S. Department of Education **6,191,535**

U.S. Department of Homeland Security

Passed through Ohio Department of Public Safety-Emergency Management Agency:

Disaster Grants-Public Assistance Program	97.036	MA-4002-DR-141-10 ⁹	55,080
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Emergency Management Performance Grants	97.042	2012-EP-00004-S01	61,165
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Homeland Security Grant	97.067	2009-SS-T9-0089	23,033
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Homeland Security Grant	97.067	2010-SS-T0-0012	126
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Homeland Security Grant	97.067	2011-SS-00070	4,785
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Total Homeland Security Grant			<u>27,944</u>
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Total U.S. Department of Homeland Security **144,189**

U.S. Election Assistance Commission

Passed through the Ohio Secretary of State:

Help America Vote Act Requirements Payments	90.401	N/A	<u>4,571</u>
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Total U.S. Election Assistance Commission **4,571**

Environmental Protectional Agency - Office of Water

Passed through the Ohio Water Development Authority:

ARRA-Capitalization Grants for Clean Water State Revolving Funds	66.458	N/A	<u>67,997</u>
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Total Environmental Protectional Agency - Office of Water **67,997**

Total Federal Awards Expenditures **\$8,825,050**

Total accompanying notes are an integral part of this schedule.

Ross County Financial Condition
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2012

Note 1 – Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Note 2 – Subrecipients

The County passes through certain federal assistance received from the Ohio Department of Development to the City of Chillicothe, City of Circleville, Pickaway County, and Pike County (subrecipients). As described in Note 1, the County records expenditures of federal awards to these subrecipients when paid in cash.

These subrecipients have certain compliance responsibilities related to administering these federal programs. Under OMB 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 3 – 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-to-moderate income households. The United States 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 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, 2012, the gross amount of loans outstanding under this program was \$16,114. There are no delinquent amounts due.

Note 4 – Matching Requirements

Certain federal programs require that the County contribute non-federal funds (matching funds) to support the federally-funded programs. The County has complied with the matching requirements. The expenditure of non-federal matching funds is not included on the schedule.

Note 5 – Medical Assistance Program-ARRA/eFMAP

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA # 93.778) in the amount of \$121 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

Note 6 – Medical Assistance Program-Cost Settlement Report

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA # 93.778) in the amount of \$1,598. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Ross County, Ohio (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 24, 2013, wherein we noted the County adopted the provisions of Governmental Accounting Standards Board Statement (GASB) No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Natalie Millhuff-Stang, CPA
President/Owner
Millhuff-Stang, CPA, Inc.

June 24, 2013

**Report on Compliance For Each Major Program; Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

We have audited Ross County's, Ohio (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 24, 2013, which contained unmodified opinions on those financial statements, wherein we noted the County adopted the provisions of Governmental Accounting Standards Board Statement (GASB) No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is

Ross County, Ohio

Report on Compliance For Each Major Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Page 3

not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Natalie Millhuff-Stang, CPA
President/Owner
Millhuff-Stang, CPA, Inc.

June 24, 2013

Ross County Financial Condition
Schedule of Findings and Questioned Costs
OMB Circular A-133 Section .505
For the Year Ended December 31, 2012

Section I – Summary of Auditor’s Results

<i>Financial Statements</i>		
Type of financial statement opinion:		Unqualified
Internal control over financial reporting:		
	Material weakness(es) identified?	No
	Significant deficiency(ies) identified that are not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?		No
<i>Federal Awards</i>		
Internal control over major program(s):		
	Material weakness(es) identified?	No
	Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditor’s report issued on compliance for major programs:		Unqualified
Any auditing findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?		No
Identification of major program(s):		Supplemental Nutrition Assistance Program, CFDA #10.561 Home Investment Partnership Program (CHIP), CFDA #14.239 Temporary Assistance for Needy Families, CFDA #93.558
Dollar threshold used to distinguish between type A and type B programs:		Type A: >\$300,000 Type B: all others
Auditee qualified as low-risk auditee?		Yes

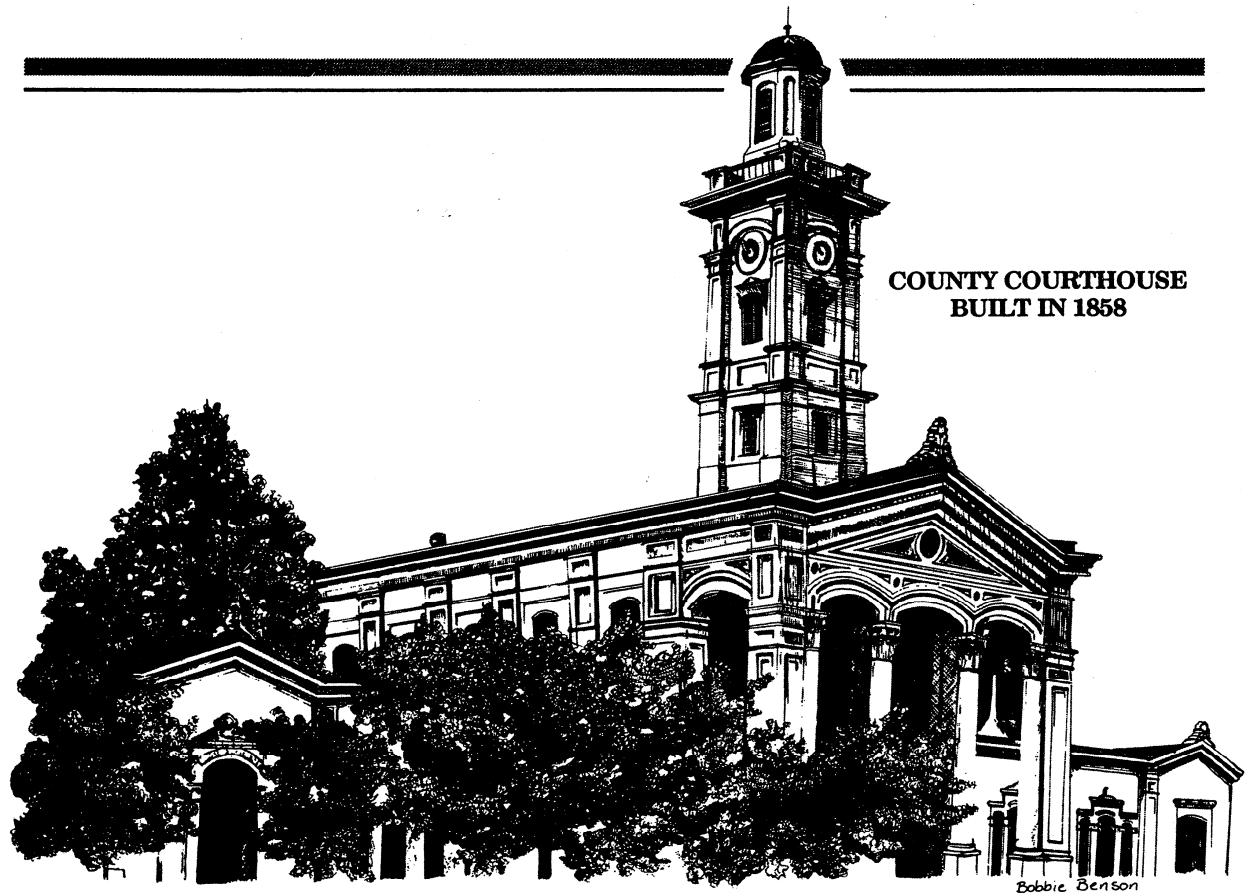
Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

ROSS COUNTY OHIO



Comprehensive Annual Financial Report

For the Year Ended December 31, 2012

Back of Front Cover

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2012



Prepared by the Ross County Auditor's Office

Thomas M. Spetnagel, Jr.
Ross County Auditor

Ross County, Ohio
Comprehensive Annual Financial Report
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NONMAJOR FIDUCIARY FUNDS:

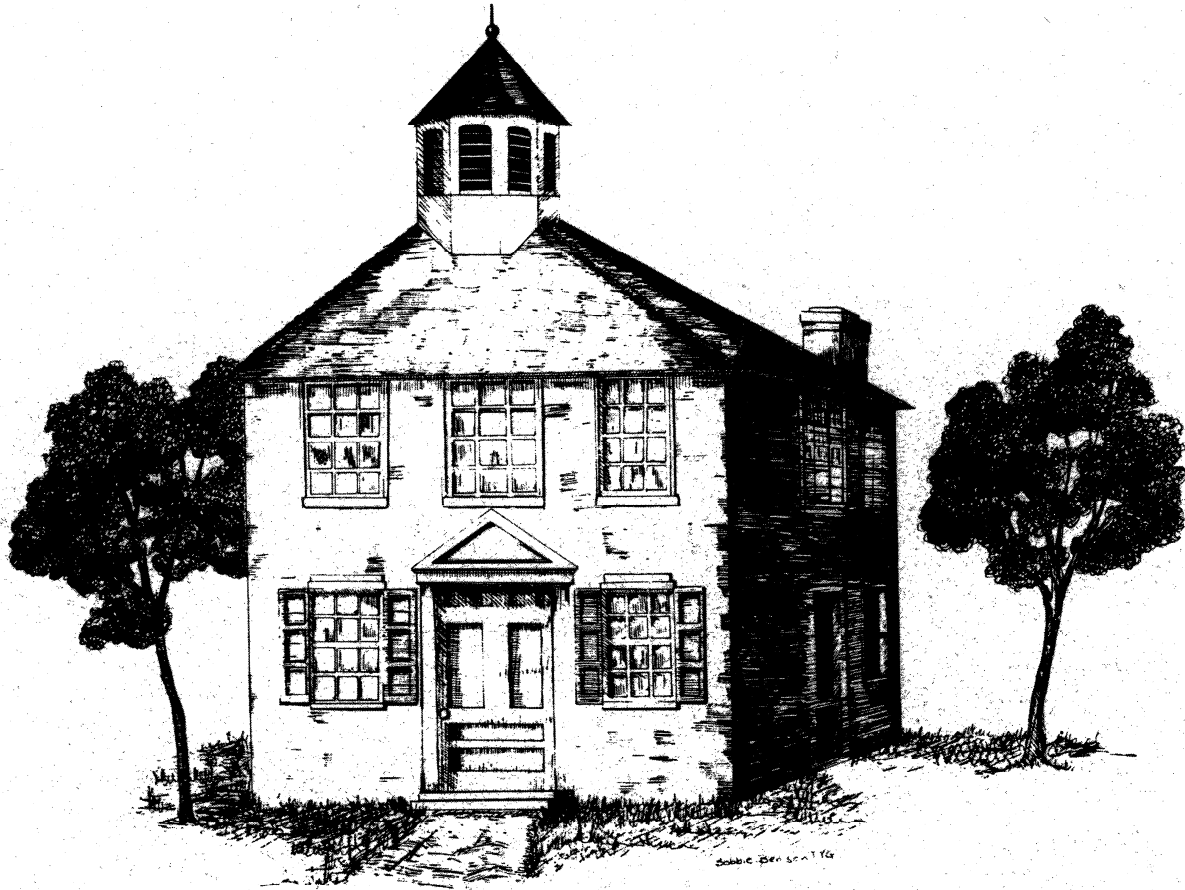
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INTRODUCTORY SECTION



Ohio's First Statehouse

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

Back of Introductory Section Divider



Auditor of Ross County

THOMAS M. SPETNAGEL, JR.

June 24, 2013

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

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

As Auditor of Ross County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2012. 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 Auditor's Report. This transmittal letter is designed to complement the MD&A and should be read in conjunction with it.

The Independent Auditor's Report is located at the front of the financial section of this report and contains an unqualified opinion issued by Millhuff-Stang, CPA, Inc. on the County's financial statements for the year ended December 31, 2012.

HISTORY, COUNTY ORGANIZATION, AND SERVICES

Ross County was formed on August 20, 1798 by proclamation of Arthur St. Clair, Governor of the Northwest Territory. It included a large part of what is now the State of Ohio. Ross County's huge size was reduced in 1803 by the establishment of Franklin County and then later by the organization of other counties. Ross County was named for James Ross of Allegheny County, Pennsylvania, a close friend of Governor St. Clair, although many thought it should be named after Nathaniel Massie who surveyed the area. In 1800, the capital of the Northwest Territory was moved to Chillicothe, the present county seat. Chillicothe also served as the first capital of the State of Ohio from 1803 until 1816, except for an interval from late 1809 to 1812 when the state legislature met in Zanesville. In 1817, the state capital moved 40 miles north of Chillicothe to Columbus, the State's present capital city, because it was more centrally located. Today, in addition to Chillicothe, Ross County encompasses sixteen townships and six villages. The County includes 693 square miles, the second largest in the state, and has a population of 77,429

according to the 2012 Federal Census estimate. There are 88 counties in the State of Ohio and Ross County ranks 33rd in population among these counties.

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

The County Auditor is the chief fiscal officer of the County and serves as the tax assessor for the various political subdivisions located within the County. The Auditor is responsible for maintaining all financial records and establishing the taxing rates for 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 523 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 2,780 people. The County's largest industrial employer is Kenworth Truck Company (Paccar) that employs 1,953 people. Other major employers in Ross County and the number of people employed include the Veteran's Affairs Medical Center (1,520), P. H. Glatfelter Co. (1,196) and two state prisons that employ 1,044 people combined.

Agriculture remains a large contributor to the Ross County economy. According to the latest statistics available from the Ohio Department of Agriculture, nearly \$75 million of agricultural products are produced in the County annually. There are an estimated 1,000 farms containing approximately 215,000 acres of land.

The 2010 population, as determined by the Federal Bureau of the Census, stood at 78,064 people, an increase of 4,719 people or 6.4% from the 2000 Decennial Census count. In 2012, the Federal Census estimate showed a decrease of 635 people or 0.8% to 77,429.

Ross County's average unemployment rate stood at 8.2% in 2012, which was down substantially from the 9.9% reported for the previous year. This compares to the national and state annual average unemployment rates of 8.1% and 7.2% respectively.

The retail market in Ross County grew in 2012 as evidenced by the County's 1.5% sales tax revenues reported in the government-wide statements. The total 2012 County sales tax revenue was \$13,388,887, up \$955,126 or 7.68% from the 2011 sales tax revenue of \$12,433,761. 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 2012, which funds the Ross County and Chillicothe Convention and Visitors Bureau (3%) and the Ross County Convention Facilities Authority (1.25%), totaled \$332,321. This was a significant increase of 16.28% from the previous year's total of \$285,798. It is expected that the tourism industry will continue to grow in the future as the overall economy improves due to the efforts of community leaders to promote the area.

Ross County officials are cautiously optimistic about the prospects of long-term economic growth within the County. Having identified economic development as a major priority of the County, the Board of County Commissioners helped establish and contributes funds to the Economic Development Alliance of Southern Ohio and its Office of Economic Development. This organization coordinates economic development activities for the County in conjunction with the City of Chillicothe, the Ross County Community Improvement Corporation (CIC) and the Chillicothe and Ross County Chamber of Commerce. The cooperative aim of all economic development officials in the County has been to assist existing 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.

The Ross County Community Improvement Corporation obtained a \$500,000 grant from the State of Ohio, a \$500,000 loan from the State of Ohio guaranteed by the County, 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 has served as an effective tool to draw business prospects to the County. With the recent widening of State Route 104 to four lanes, interest in

this spec building is increasing. In 2011, the County acquired title to the spec building property from the CIC for \$500,000 and the CIC paid back its County-backed loan to the State. In effect this was done to refinance the spec building at a much lower interest rate than the State's loan. Ross County will carry this loan until the building is sold.

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. 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

During 2012, Ross County continued the implementation of its ten-year capital improvements plan for the Ross County Airport. This plan outlines \$2.2 million of improvements to be undertaken over a ten year period which began in 2009. The County's estimated contribution of the total project cost is only \$110,290 or 5 percent of the overall improvement costs. The balance of these improvements will be funded through a series of grants through the Federal Aviation Administration. This plan includes the construction of an additional taxiway, rehabilitation of the existing taxiway, and improvement of lighting for both the runway and taxiways. The County views this project as a vital economic tool to keep and attract businesses to the area. Improvements will also enhance the safety of the airport and make it even more attractive for business and general aviation travel in the future.

The County also continued its general reappraisal of all real property which is required by State law to be completed every six years. New values will be effective for tax year 2013 and will be reflected on the bills mailed to taxpayers in calendar year 2014. With 42,631 parcels to reappraise, this revaluation was expected to take approximately two and a half years to complete. In 2011, the County had sent out letters to property owners to verify parcel characteristics and began having its appraisers take street-level digital photographs of all major structures. As the process continued in 2012, aerial and oblique photography provided by Pictometry International was updated. Since these images are geographically referenced, they can be matched up with the County's geographic information system's aerial and oblique photography and parcel line data, allowing more uniformity of assessment throughout the County and better quality control as opposed to the manual system which was used in the past. In addition, for the

first time ever, parcels with new construction or demolition are being identified electronically. This is made possible using a program called ChangeFindr, which allows appraisal staff to easily identify footprints of buildings that have changed since the previous photography taken three years ago.

Taking advantage of its sound financial position and the historically low market interest rates, the County refinanced \$4,435,000 of outstanding bonds in September of 2012. The refinance is expected to save the County \$400,000 in interest payments over the next ten years, which will make it easier to maintain a balanced budget. As part of the process, Moody's Investors' Services of New York reaffirmed Ross County's excellent bond rating of Aa2. This rating told investors that the bonds offered by Ross County were low-risk, making them more attractive to buyers at lower interest rates. The bond rating has also helped the County join the Retrospective Rating Program for Workers Compensation which resulted in savings of over \$800,000 in premiums since 2009.

In response to rising costs and the unpredictability of the health insurance market, the County decided in 2011 to join the County Employee Benefits Consortium of Ohio (CEBCO) to provide health benefits for its employees. CEBCO is a multi-county self-funded consortium formed by the County Commissioners Association of Ohio and managed by a board of directors comprised of county commissioners selected by the member counties. The goal of CEBCO is to provide stable, predictable and actuarially sound rates for medical, prescription drugs, dental and vision benefits for member county employees. In its first two years in the program, the County believes that it has already realized a significant savings and, in 2012, no change in rates was necessary.

FOR THE FUTURE

On January 1, 2013, the first-ever joint county Department of Job and Family Services was established, as Ross County merged its Department of Job and Family Services with those of Hocking and Vinton Counties. The new entity, called the South Central Ohio Job and Family Services, is intended to provide better service to the citizens of the three counties while saving administrative costs. State officials have been very supportive of this regional approach, including passing legislation to allow for this pilot project. Ross County will serve as the fiscal agent for the combined department, and the merger is being closely watched by other entities across the State.

In conjunction with the efforts of the Ross County Re-entry Coalition, a committee 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, the Ross County Sheriff's Office continues to explore different rehabilitation alternatives to help lower level offenders obtain the services and skills they need to become successfully integrated back into the community. GED classes, substance abuse treatment and life skills training are programs being offered to jail inmates as part of this rehabilitation effort.

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, 2011. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Ross County has

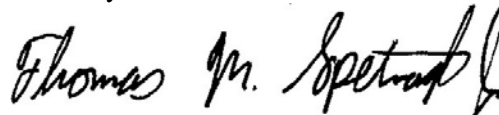
received a Certificate of Achievement for the last twenty-two consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

The publication of this 2012 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. In particular, I would like to thank my predecessor Steve Neal for his 28 years of excellent service to Ross County as its Auditor and for his friendship and invaluable teaching. I look forward to continuing to work with him as County Commissioner.

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

Sincerely,

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

Thomas M. Spetnagel Jr.
Ross County Auditor

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, 2011

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.



Christopher P. Morinell

President

Jeffrey R. Enos

Executive Director

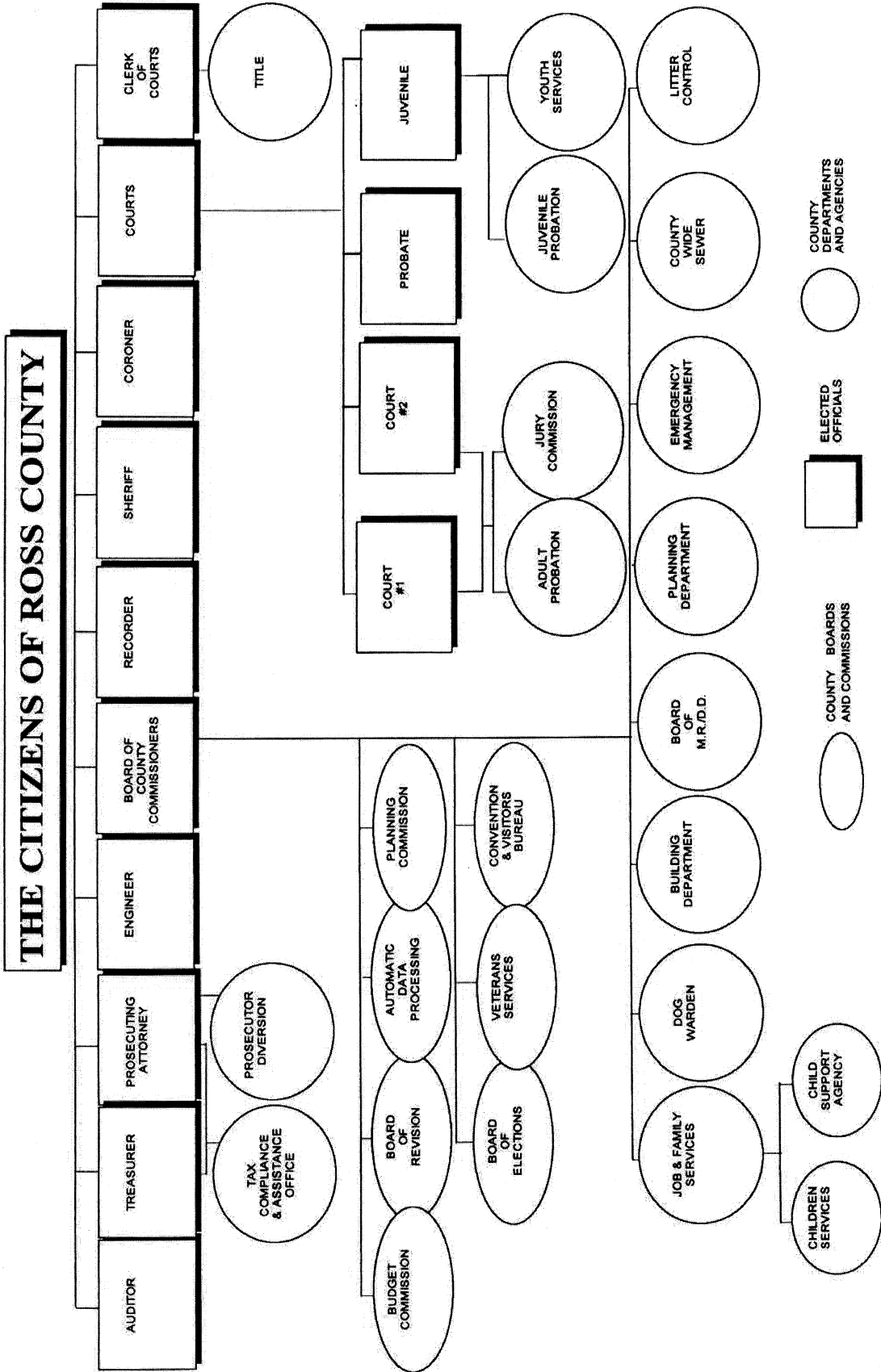
Ross County, Ohio
Elected Officials
As of December 31, 2012

Elected Officials	Title	Term of Office
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	1/01/11 to 12/31/14
Stephen A. Neal**	County Auditor**	3/14/11 to 3/8/15**
Jerald A. Byers	County Treasurer	9/07/09 to 9/02/13
Matthew S. Schmidt	Prosecuting Attorney	2/09/11 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
Michael M. Ater	Common Pleas Court Judge	2/09/11 to 2/08/17
Richard G. Ward	Probate/Juvenile Court Judge	2/09/09 to 2/08/15

* Stephen A. Neal was elected County Commissioner for the new term beginning January 3, 2013

** Thomas M. Spetnagel, Jr. was appointed on January 1, 2013 to fill the unexpired term of Stephen A. Neal

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



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FINANCIAL SECTION



Ross County Historical Society Museum

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

Back of Financial Section Divider

Independent Auditor's Report

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

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ross County, Ohio, as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Job and Family Services Fund, Motor Vehicle Gas Tax Fund, Board of Development Disabilities Fund, and Economic Development Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 4 to the financial statements, during 2012, the County adopted new accounting guidance in Governmental Accounting Standards Board Statement (GASB) No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 15–25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare

the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2013 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal controls over financial reporting and compliance.



Natalie Millhuff-Stang, CPA
President/Owner
Millhuff-Stang, CPA, Inc.

June 24, 2013

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Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

The discussion and analysis of Ross County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2012. 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 2012 are as follows:

The County's total assets and deferred outflows of resources exceeded its total liabilities and deferred inflows of resources at December 31, 2012 by \$49,371,434.

The County's total net position increased \$1,269,048 or 2.64% from 2011 to 2012.

Program revenues for governmental activities accounted for \$28,588,731 or 52.34% of total governmental activities revenue. General revenues for governmental activities accounted for \$26,027,859 or 47.66%, of total governmental activities revenue.

The County had \$53,368,583 in expenses related to governmental activities; \$28,588,731 of these expenses were offset by program specific charges for services, operating and capital grants and contributions. General revenues (primarily taxes) of \$26,027,859 were sufficient to provide for the remainder of these programs.

Among major funds, the General Fund had \$22,408,884 in revenues, \$19,864,021 in expenditures, and (\$1,433,116) in total other financing sources and uses. The fund balance in the General Fund reflects an increase of \$1,111,747 from \$6,715,835 to \$7,827,582.

In 2012, the County's outstanding bonds at year-end reflect a net decrease of \$475,000 or 4.82% in the principal balance to \$9,380,000. Loans outstanding reflect a decrease of \$107,579 or 30.33% in the principal balance at year-end to \$247,169. Total debt outstanding decreased in 2012 by \$388,151 to a principal balance of \$9,989,827 at year-end.

USING THIS ANNUAL REPORT

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

The Statement of Net Position and the Statement of Activities 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, 2012
(Unaudited)

REPORTING THE COUNTY AS A WHOLE

Statement of Net Position and the Statement of Activities

One of the most important questions asked about the finances of the County is “How did the County do financially during 2012?” The Statement of Net Position 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 position and changes in net position. This change in net position is important because it tells the reader whether the financial position of the County as a whole has increased or decreased. Over time, increases or decreases in the County’s net position are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors. Some of these factors are financial and some are not. Non-financial factors include changes in the County’s property tax base and the condition of the County’s capital assets (roads, bridges, buildings, sewer lines, etc). These factors need to be considered when assessing the overall health of the County.

In the Statement of Net Position and the Statement of Activities, the County is divided into two kinds of activities:

Governmental Activities - Most of the County’s programs and services are reported here including human services, health, public safety, public works, economic development and assistance and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County wide sewer operation is reported here.

REPORTING THE COUNTY’S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the County’s major funds. The County’s major governmental funds are the General Fund, Job and Family Services Fund, Motor Vehicle Gas Tax 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, 2012
(Unaudited)

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

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

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2012 compared to 2011:

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	Restated 2011	2012	2011	2012	Restated 2011
<i>Assets:</i>						
Current and Other Assets	\$35,495,715	\$36,464,841	\$128,578	\$102,485	\$35,624,293	\$36,567,326
Capital Assets, Net	36,777,910	37,127,749	81,415	86,415	36,859,325	37,214,164
Total Assets	72,273,625	73,592,590	209,993	188,900	72,483,618	73,781,490
Deferred Outflows of Resources	247,917	0	0	0	247,917	0
<i>Liabilities:</i>						
Current and Other Liabilities	1,739,561	2,993,735	2,442	2,390	1,742,003	2,996,125
Long-Term Liabilities	11,831,257	12,436,395	0	0	11,831,257	12,436,395
Total Liabilities	13,570,818	15,430,130	2,442	2,390	13,573,260	15,432,520
Deferred Inflows of Resources	9,786,841	10,246,584	0	0	9,786,841	10,246,584
<i>Net Position:</i>						
Net Investment in Capital Assets	27,036,000	27,758,697	81,415	86,415	27,117,415	27,845,112
Restricted	12,527,030	12,506,400	0	0	12,527,030	12,506,400
Unrestricted	9,600,853	7,650,779	126,136	100,095	9,726,989	7,750,874
Total Net Position	\$49,163,883	\$47,915,876	\$207,551	\$186,510	\$49,371,434	\$48,102,386

Current assets decreased primarily from a decrease in intergovernmental receivable in the General Fund and Job and Family Services Fund.

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 as a result of decreases in accrued wages payable, contracts payable, and intergovernmental payable.

Long-term liabilities decreased from the reduction in the County's long-term bond and loan obligations from the scheduled debt payments made in accordance with the debt covenants.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$49,371,434. By far, the largest portion of the County's net position (54.93%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position represents resources that are subject to restrictions on how they can be used. These resources accounted for 25.37% of total net position. The remaining balance represents unrestricted net position and may be used to meet the County's ongoing obligation to citizens and

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creditors. Total net position increased in 2012 by \$1,269,048. As of December 31, 2012, the County is able to report a positive net position of \$49,163,883 for governmental type activities. For business type activities, a positive net position of \$207,551 is reported.

Table 2 shows the changes in net position for the year 2012. Revenue and expense comparisons to 2011 are presented to provide a comparative analysis of government-wide data with the prior year.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2012	Restated 2011	2012	2011	2012	Restated 2011
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$6,665,206	\$7,363,285	\$50,493	\$48,941	\$6,715,699	\$7,412,226
Operating Grants and Contributions	19,720,894	21,019,614	0	0	19,720,894	21,019,614
Capital Grants and Contributions	2,202,631	481,775	0	0	2,202,631	481,775
Total Program Revenues	28,588,731	28,864,674	50,493	48,941	28,639,224	28,913,615
<i>General Revenues:</i>						
Property Taxes	10,004,179	10,239,846	0	0	10,004,179	10,239,846
Sales Tax	13,388,887	12,433,761	0	0	13,388,887	12,433,761
Grants and Entitlements	1,380,032	2,641,377	0	0	1,380,032	2,641,377
Investment Earnings	180,512	176,371	0	0	180,512	176,371
Miscellaneous	1,074,249	965,929	4,234	4,476	1,078,483	970,405
Total General Revenues	26,027,859	26,457,284	4,234	4,476	26,032,093	26,461,760
Total Revenues	54,616,590	55,321,958	54,727	53,417	54,671,317	55,375,375
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	7,344,451	6,611,573	0	0	7,344,451	6,611,573
Judicial	3,854,386	3,925,370	0	0	3,854,386	3,925,370
Public Safety	10,513,655	10,328,105	0	0	10,513,655	10,328,105
Public Works	7,494,569	8,647,091	0	0	7,494,569	8,647,091
Health	665,536	697,433	0	0	665,536	697,433
Human Services	21,951,312	21,379,105	0	0	21,951,312	21,379,105
Economic Development and Assistance	986,275	1,182,144	0	0	986,275	1,182,144
Interest and Fiscal Charges	462,787	485,486	0	0	462,787	485,486
Issuance Costs	95,612	0	0	0	95,612	0
County Wide Sewer	0	0	33,686	33,525	33,686	33,525
Total Expenses	53,368,583	53,256,307	33,686	33,525	53,402,269	53,289,832
Change in Net Position	1,248,007	2,065,651	21,041	19,892	1,269,048	2,085,543
Net Position - January 1	47,915,876	45,850,225	186,510	166,618	48,102,386	46,016,843
Net Position - December 31	\$49,163,883	\$47,915,876	\$207,551	\$186,510	\$49,371,434	\$48,102,386

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Governmental Activities

The most significant program expenses for the County are Human Services, Public Safety, Public Works, and Legislative and Executive. These programs account for 88.64% of the total governmental activities. Human Services, which accounts for 41.13% 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 Developmental Disabilities, Child Support Enforcement Agency and Children Services. Public Safety, which represents 19.70% of the total, represents costs mainly associated with the operation of the Sheriff's Department and County Correctional Facility. Public Works, which accounts for 14.04% 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 13.76% 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 Agency, and Job and Family Services 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 primarily by the General Fund with a small portion being funded by charges for services that are generated through per diem charges to house prisoners from other jurisdictions. The most significant funding sources for the County Engineer are motor vehicle license fees and gasoline taxes.

The net position for the governmental activities increased \$1,248,007 or 2.60% in 2012. Last year, net position increased \$2,065,651 or 4.51%. Total revenues decreased \$705,368 or 1.28% from last year and expenses increased \$112,276 or 0.21% from last year.

The change in revenues is from a decrease of \$275,943 or 0.96% in program revenues from last year and a decrease of \$429,425 or 1.62% in general revenues. The decrease in program revenues is due primarily to the decrease in funding for the human service programs through Job and Family Services and a significant decline in charges for services for Public Works. Operating grants for Human Services decreased \$1,113,735 or 7.67% from last year, while charges for services for Public Works decreased \$665,881 or 56.03%.

General revenues had an overall decrease of \$429,425 or 1.62% in spite of the fact that sales tax revenue increased \$955,126 or 7.68% from 2011. The largest contributor to the decrease in general revenues was grants and entitlements not restricted to specific programs, which decreased \$1,261,345 or 47.75% from last year. Property taxes also contributed to the decrease in general revenues.

The increase in expenses is attributable to a combination of factors. Legislative and Executive expenses increased \$732,878 or 11.08% from last year due to an increase in the operational needs of various departments that are funded through the General Fund. Human Services expenses increased \$572,207 or 2.68% due to an increased need in the programs offered through Job and Family Services and the Board of Developmental Disabilities.

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The increases in the previously mentioned program service areas were partially offset by a decrease of \$1,152,522 or 13.33% in Public Works and a decrease of \$195,869 or 16.57% in Economic Development and Assistance. The decrease in Public Works was a result of decreased activity associated with the County Engineer's maintenance of roads and bridges, and the decrease in Economic Development and Assistance was due to the decrease in funding for the neighborhood stabilization program through the Small Cities Block Grant.

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.

Table 3
Governmental Activities

	Total Cost of Services	Total Cost of Services	Net Cost of Services	Net Cost of Services
	2012	2011	2012	2011
<i>General Government:</i>				
Legislative and Executive	\$7,344,451	\$6,611,573	\$3,776,834	\$3,042,758
Judicial	3,854,386	3,925,370	2,550,702	2,448,201
Public Safety	10,513,655	10,328,105	8,481,641	8,408,731
Public Works	7,494,569	8,647,091	108,659	2,670,335
Health	665,536	697,433	665,536	697,433
Human Services	21,951,312	21,379,105	7,896,982	6,149,543
Economic Development and Assistance	986,275	1,182,144	741,099	489,146
Interest and Fiscal Charges	462,787	485,486	462,787	485,486
Issuance Costs	95,612	0	95,612	0
Total Expenses	\$53,368,583	\$53,256,307	\$24,779,852	\$24,391,633

It should be noted that 53.57% of the total cost of services for governmental activities are derived from program revenues including charges for services, operating grants, and capital grants and other contributions.

For Public Safety, the majority of the \$8,481,641 in net cost of services represents the cost of operating the Sheriff's Department and County Correctional Facility that requires support from the General Fund. To help reduce the financial burden on the General Fund and increase program revenues, the County actively pursues contracts for the housing of prisoners from other jurisdictions. During 2012, the County received \$586,034 in revenue for housing prisoners.

The \$7,896,982 in net cost of services for Human Services indicates the costs of services that are not supported from state and federal resources, and that requires support from the local level. As such, local taxpayers have approved property tax levies for several programs including the Board of Developmental Disabilities and Children Services. For 2012, the net cost of providing these Human Services was 31.87% of the total net cost of all governmental activities.

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Business-Type Activities

Program revenues more than covered the costs of operation for the County's business-type activities as net position increased by \$21,041 or 11.28% due to the County's efforts to maintain and control spending levels for these operations during 2012.

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$16,076,544 (21.58% is unassigned), an increase of \$682,492 or 4.43% from last year. The funds that contributed most to this increase were the General Fund, Board of Developmental Disabilities Fund, and nonmajor special revenue – Juvenile Court IV-E Fund.

The General Fund is the primary operating fund of the County. At the end of 2012, the total fund balance in the General Fund was \$7,827,582 of which \$5,337,549 was unassigned. During the year, revenues exceeded expenditures by \$2,544,863. However, the overall increase in fund balance was limited to \$1,111,747 or 16.55% due to the fact that operating transfers of \$1,517,469 were made to various other funds primarily for the retirement of debt. The General Fund balance at year-end equaled 34.93% of the total 2012 General Fund revenue.

For the other major funds of the County, the Job and Family Services fund balance decreased \$1,025,237 due to the fact that Job and Family Services expended its remaining balance at year-end before merging with Hocking and Vinton Counties. The Motor Vehicle Gas Tax fund balance decreased \$202,489 due to the fact that revenue activity decreased at a more rapid pace than expenditures. The Board of Developmental Disabilities fund balance increased \$1,115,118 due to an increase in revenue related to an increase in program activity that exceeded expenditure activity. The Economic Development fund balance increased \$35,895 due to revenues into the fund that exceeded expenditures out of the fund.

Proprietary Funds

The County's only enterprise fund is the County Wide Sewer Fund. The County provides sewer services to approximately one hundred and fifty customers in the Union Heights Subdivision. This fund provides the same information found in the government-wide financial statements but in more detail. The net position of the Enterprise Fund at year-end was \$207,551, of which \$126,136 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.

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The final budgeted revenues and other financing sources were \$21,203,326 representing an increase of \$172,000 from the original budgeted estimate of \$21,031,326. The final budget reflected a 0.82% increase from the original budgeted amount. Actual revenues and other financing sources were \$1,072,270 or 5.06% greater than the final budgeted amount due primarily to sales tax and advances from other funds.

During 2012, numerous revisions were made to the original budget of appropriations adopted by the County Commissioners. The most significant revisions in appropriations occurred in the general government – legislative and executive function, as well as the other financing uses - advances out where estimates increased by \$116,281 and \$298,298, respectively.

The final budgeted expenditures and other financing uses were \$22,314,677 representing an increase of \$511,876 or 2.35% from the original budgeted estimate of \$21,802,801. While each County department limited their spending and held close to their budgets causing actual expenditures to be less than the final budgeted expenditures by \$533,274, there were greater demands for other financing uses in the way of advances that caused a greater use of resources than expected and resulted in a negative budget variance of \$543,772.

The combined effect of all these factors allowed the County's actual fund balance in the General Fund at December 31, 2012 to be \$1,063,895 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, 2012 amounts to \$27,117,415 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2012, road and bridge improvements totaling \$2,263,454 were made throughout the County, bringing the infrastructure investment of the County to a total of \$41,520,618. Note 8 provides additional information about the County's capital asset activity during the 2012 fiscal year.

Long-Term Debt - At December 31, 2012, the County had total bonds outstanding of \$9,380,000. The County's long-term bonds reflect a net decrease of \$475,000 during 2012 due to the scheduled payments made on the general obligation bonds.

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

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

Economic Factors

Ross County is primarily a rural community with a significant agricultural and durable goods manufacturing presence. There is also a large concentration of governmental employers in the County

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that adds to the diversity of the local economy. Ross County serves much of south-central Ohio as a hub for retail, medical and other services.

Chillicothe, the county seat, was recently ranked 21st from the top of the 576 micropolitan areas in the nation for business expansion and major projects in 2011. A micropolitan area is defined by the US Census Bureau as an urban area with a population of between 10,000 to 49,999 people. The ranking is part of Site Selection Magazine's annual survey of states, metro and micro areas. It is believed that this ranking will attract the attention of site selection consultants, brokers and others that Ross County is a place to be considered for future projects.

Receipts from the County's 1.5% sales tax, the largest revenue source for the County's General Fund, are up slightly this year. Sales tax collections for the first four months of 2013 are slightly ahead of the first four months of 2012, which saw a 7.41% increase over the same period in 2011. This tends to indicate that consumer spending in the County has increased and is holding steady at the increased levels.

The current unemployment rate in 2013 is 7.8%, down from 8.1% this same time last year. This equates to an additional 200 people in Ross County that are employed now over the number employed at the same time last year. Ross County's rate is still somewhat higher than the current 2013 state and national unemployment rates of 6.7% and 7.1%, respectively.

Receipts from the County's 4.25% lodging tax are up 14.03% from the same period last year. Tourism in Ross County is expected to continue to grow in 2013 due to several major activities to be held this year in the County. Overnight business travel is also expected to grow due to the increase in overall economic activity.

Ross County's major industrial employers are all in good health. Kenworth Truck Company, a division of PACCAR, Inc., has plans to make its newest model, the Kenworth T680, exclusively at its Ross County facility. This model will utilize the latest aerodynamics and intelligent technology on the market. The company has performed well in spite of the fact that a 10% workforce reduction was made in April of 2012 while demand for the new model ramps up. The second largest industrial employer, P.H. Glatfelter Company, has maintained a fairly stable workforce at the local paper mill as well and continues to compete well in the global market despite a decreasing demand for paper. Westmoreland Company is expanding its local FedEx facility by 17,340 square foot investing \$1.42 million in the local economy.

The health care industry also continues to thrive in Ross County. Adena Regional Medical Center opened its new \$21 million freestanding Regional Cancer Center during 2012, while the VA Medical Center recently ramped up hiring because of its new biomass plant. In July of 2012, the VA became the first in the nation to use a biomass boiler system, saving a projected \$500,000 a year in the process. The demand for health care workers in the County is expected to continue to increase in the future along with the economic benefits associated with these new jobs.

The U.S. Department of Energy's \$2.1 billion ten-year contract with Fluor-B&W Portsmouth, LLC for the decontamination and decommissioning of the Portsmouth Gaseous Diffusion Plant in neighboring Pike County which was awarded in late 2010 will also result in a significant boost in jobs and economic activity over the next several years for the local region as this project ramps up. This federal facility which includes 3,778 acres was built in the early 1950's as part of the nation's nuclear weapons complex and enriched uranium until 2001. This contract includes decontamination and decommissioning of the three massive uranium enrichment process buildings. The buildings each have a footprint of more than 30

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acres and they contain thousands of stages of uranium enrichment equipment. More than 30 percent of the total project value is expected to support work by small businesses allowing for local business opportunities. The federal government has created a Community Reuse Organization to receive one-half of the funds generated from any recycling of materials and equipment from this facility to be used for economic development activities within Ross and three other surrounding counties.

Requests for Information

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

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Ross County, Ohio
Statement of Net Position
December 31, 2012

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$14,867,196	\$120,248	\$14,987,444
Cash and Cash Equivalents In Segregated Accounts	319,950	0	319,950
Accounts Receivable	33,962	8,330	42,292
Accrued Interest Receivable	33,100	0	33,100
Intergovernmental Receivable	4,075,760	0	4,075,760
Property Taxes Receivable	10,844,143	0	10,844,143
Sales Taxes Receivable	3,609,396	0	3,609,396
Loans Receivable	1,061,114	0	1,061,114
Materials and Supplies Inventory	532,428	0	532,428
Prepaid Items	118,666	0	118,666
Nondepreciable Capital Assets	4,426,919	14,434	4,441,353
Depreciable Capital Assets, Net	32,350,991	66,981	32,417,972
<i>Total Assets</i>	<u>72,273,625</u>	<u>209,993</u>	<u>72,483,618</u>
Deferred Outflows of Resources	<u>247,917</u>	<u>0</u>	<u>247,917</u>
Liabilities			
Accounts Payable	476,194	0	476,194
Accrued Wages Payable	79,601	0	79,601
Contracts Payable	328,369	2,442	330,811
Retainage Payable	45,625	0	45,625
Intergovernmental Payable	700,318	0	700,318
Matured Compensated Absences Payable	40,388	0	40,388
Accrued Interest Payable	69,066	0	69,066
<i>Long-Term Liabilities:</i>			
Due Within One Year	2,151,504	0	2,151,504
Due in More Than One Year	9,679,753	0	9,679,753
<i>Total Liabilities</i>	<u>13,570,818</u>	<u>2,442</u>	<u>13,573,260</u>
Deferred Inflows of Resources	<u>9,786,841</u>	<u>0</u>	<u>9,786,841</u>
Net Position			
Net Investment in Capital Assets	27,036,000	81,415	27,117,415
<i>Restricted for:</i>			
Highway/Street Maintenance and Repair	2,665,193	0	2,665,193
Mental Retardation Services	5,789,540	0	5,789,540
Legislative and Executive	288,187	0	288,187
Judicial	1,378,118	0	1,378,118
Public Safety	886,874	0	886,874
Public Works	129,837	0	129,837
Human Services	248,233	0	248,233
Economic Development	340,415	0	340,415
Capital Projects	636,447	0	636,447
Debt Service	164,186	0	164,186
Unrestricted	9,600,853	126,136	9,726,989
<i>Total Net Position</i>	<u>\$49,163,883</u>	<u>\$207,551</u>	<u>\$49,371,434</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Activities
For the Year Ended December 31, 2012

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$7,344,451	\$3,555,761	\$11,856	\$0
Judicial	3,854,386	689,247	614,437	0
Public Safety	10,513,655	1,259,429	764,585	8,000
Public Works	7,494,569	522,657	4,668,622	2,194,631
Health	665,536	0	0	0
Human Services	21,951,312	638,112	13,416,218	0
Economic Development and Assistance	986,275	0	245,176	0
Interest and Fiscal Charges	462,787	0	0	0
Issuance Costs	95,612	0	0	0
<i>Total Governmental Activities</i>	<u>53,368,583</u>	<u>6,665,206</u>	<u>19,720,894</u>	<u>2,202,631</u>
Business-Type Activities				
County Wide Sewer	33,686	50,493	0	0
<i>Total Business-Type Activities</i>	<u>33,686</u>	<u>50,493</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$53,402,269</u>	<u>\$6,715,699</u>	<u>\$19,720,894</u>	<u>\$2,202,631</u>

General Revenues:

Property Taxes Levied for:

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

Sales Tax for:

- General Fund

- Grants and Entitlements not Restricted to Specific Programs
- Investment Earnings
- Miscellaneous

Total General Revenues

Change in Net Position

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

Net Position at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue
and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total
(\$3,776,834)	\$0	(\$3,776,834)
(2,550,702)	0	(2,550,702)
(8,481,641)	0	(8,481,641)
(108,659)	0	(108,659)
(665,536)	0	(665,536)
(7,896,982)	0	(7,896,982)
(741,099)	0	(741,099)
(462,787)	0	(462,787)
(95,612)	0	(95,612)
<u>(24,779,852)</u>	<u>0</u>	<u>(24,779,852)</u>
<u>0</u>	<u>16,807</u>	<u>16,807</u>
<u>0</u>	<u>16,807</u>	<u>16,807</u>
<u>(24,779,852)</u>	<u>16,807</u>	<u>(24,763,045)</u>
864,326	0	864,326
5,575,921	0	5,575,921
456,343	0	456,343
3,107,589	0	3,107,589
13,388,887	0	13,388,887
1,380,032	0	1,380,032
180,512	0	180,512
1,074,249	4,234	1,078,483
<u>26,027,859</u>	<u>4,234</u>	<u>26,032,093</u>
1,248,007	21,041	1,269,048
<u>47,915,876</u>	<u>186,510</u>	<u>48,102,386</u>
<u>\$49,163,883</u>	<u>\$207,551</u>	<u>\$49,371,434</u>

Ross County, Ohio
Balance Sheet
Governmental Funds
December 31, 2012

	General	Job and Family Services	Motor Vehicle Gas Tax
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$4,617,294	\$0	\$646,718
Cash and Cash Equivalents In Segregated Accounts	1,295	0	0
Accounts Receivable	33,962	0	0
Accrued Interest Receivable	33,100	0	0
Intergovernmental Receivable	621,217	0	2,047,347
Interfund Receivable	361,708	0	6,909
Property Taxes Receivable	3,373,099	0	0
Sales Taxes Receivable	3,609,396	0	0
Loans Receivable	0	0	0
Materials and Supplies Inventory	110,514	0	397,234
Prepaid Items	118,666	0	0
Advances to Other Funds	935,199	0	147,821
<i>Total Assets</i>	<u>\$13,815,450</u>	<u>\$0</u>	<u>\$3,246,029</u>
Liabilities			
Accounts Payable	335,953	0	29,560
Accrued Wages Payable	46,381	0	7,179
Contracts Payable	27,511	0	42,454
Retainage Payable	0	0	0
Intergovernmental Payable	154,726	0	22,548
Accrued Interest Payable	0	0	0
Matured Compensated Absences Payable	40,388	0	0
Interfund Payable	263,561	0	311,361
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>868,520</u>	<u>0</u>	<u>413,102</u>
Deferred Inflows of Resources	<u>5,119,348</u>	<u>0</u>	<u>1,364,898</u>
Fund Balances			
Nonspendable	1,364,179	0	397,234
Restricted	0	0	1,070,795
Committed	622,288	0	0
Assigned	503,566	0	0
Unassigned	5,337,549	0	0
<i>Total Fund Balances (Deficits)</i>	<u>7,827,582</u>	<u>0</u>	<u>1,468,029</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$13,815,450</u>	<u>\$0</u>	<u>\$3,246,029</u>

See accompanying notes to the basic financial statements.

Board of Developmental Disabilities	Economic Development	Other Governmental Funds	Total Governmental Funds
\$4,523,953	\$0	\$3,640,120	\$13,428,085
0	0	318,655	319,950
0	0	0	33,962
0	0	0	33,100
415,927	0	724,100	3,808,591
61,581	0	0	430,198
6,040,116	0	1,430,928	10,844,143
0	0	0	3,609,396
0	1,045,000	16,114	1,061,114
10,160	0	14,520	532,428
0	0	0	118,666
1,013,980	0	0	2,097,000
<u>\$12,065,717</u>	<u>\$1,045,000</u>	<u>\$6,144,437</u>	<u>\$36,316,633</u>
60,792	0	49,889	476,194
21,570	0	4,471	79,601
189,734	0	68,670	328,369
0	0	45,625	45,625
203,329	0	32,763	413,366
0	26,723	5,799	32,522
0	0	0	40,388
107,189	40,000	129,032	851,143
0	1,005,000	1,092,000	2,097,000
<u>582,614</u>	<u>1,071,723</u>	<u>1,428,249</u>	<u>4,364,208</u>
<u>6,275,347</u>	<u>1,045,000</u>	<u>2,071,288</u>	<u>15,875,881</u>
10,160	0	14,520	1,786,093
5,197,596	0	2,740,270	9,008,661
0	0	686,101	1,308,389
0	0	0	503,566
0	(1,071,723)	(795,991)	3,469,835
<u>5,207,756</u>	<u>(1,071,723)</u>	<u>2,644,900</u>	<u>16,076,544</u>
<u>\$12,065,717</u>	<u>\$1,045,000</u>	<u>\$6,144,437</u>	<u>\$36,316,633</u>

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Ross County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2012*

Total Governmental Funds Balances		\$16,076,544
 <i>Amounts reported for governmental activities in the Statement of Net Position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		36,777,910
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	743,579	
Sales Taxes	1,374,326	
Intergovernmental Revenue	2,926,135	
Proceeds of Loans	1,045,000	
Total		6,089,040
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.		1,575,198
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	(9,380,000)	
Loans Payable	(247,169)	
Premium on Bonds Issued	(195,606)	
Deferred Outflows from Refundings	247,917	
Accrued Interest Payable	(36,544)	
Capital Leases Payable	(167,052)	
Compensated Absences Payable	(1,576,355)	
Total		(11,354,809)
<i>Net Position of Governmental Activities</i>		\$49,163,883

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, 2012

	General	Job and Family Services	Motor Vehicle Gas Tax
Revenues			
Property Taxes	\$3,137,790	\$0	\$0
Sales Tax	13,392,672	0	0
Intergovernmental	1,537,648	4,596,990	4,532,984
Interest	171,679	0	4,291
Licenses and Permits	182,508	0	0
Fines and Forfeitures	62,123	0	11,638
Charges for Services	3,048,290	339,175	445,577
Rent	626,032	0	0
Special Assessments	0	0	0
Other	250,142	147,230	253,789
<i>Total Revenues</i>	<u>22,408,884</u>	<u>5,083,395</u>	<u>5,248,279</u>
Expenditures			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	5,876,476	0	0
Judicial	3,289,065	0	0
Public Safety	8,642,001	0	0
Public Works	457,764	0	5,270,510
Health	665,536	0	0
Human Services	584,039	5,575,000	0
Economic Development and Assistance	265,038	0	0
Capital Outlay	0	0	0
Intergovernmental	0	728,527	0
<i>Debt Service:</i>			
Principal Retirement	74,803	0	0
Interest and Fiscal Charges	9,299	0	0
Bond Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>19,864,021</u>	<u>6,303,527</u>	<u>5,270,510</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,544,863</u>	<u>(1,220,132)</u>	<u>(22,231)</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	84,353	0	0
Issuance of Bonds	0	0	0
Premium on Debt Issued	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Transfers In	0	194,895	0
Transfers Out	(1,517,469)	0	(180,258)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,433,116)</u>	<u>194,895</u>	<u>(180,258)</u>
<i>Net Change in Fund Balances</i>	1,111,747	(1,025,237)	(202,489)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>6,715,835</u>	<u>1,025,237</u>	<u>1,670,518</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$7,827,582</u>	<u>\$0</u>	<u>\$1,468,029</u>

See accompanying notes to the basic financial statements.

Board of Developmental Disabilities	Economic Development	Other Governmental Funds	Total Governmental Funds
\$5,633,528	\$0	\$1,335,054	\$10,106,372
0	0	0	13,392,672
5,152,785	0	7,575,957	23,396,364
675	0	3,867	180,512
0	0	0	182,508
0	0	136,423	210,184
6,039	0	1,793,413	5,632,494
0	0	0	626,032
0	0	13,988	13,988
323,356	73,772	60,960	1,109,249
<u>11,116,383</u>	<u>73,772</u>	<u>10,919,662</u>	<u>54,850,375</u>
0	0	1,009,572	6,886,048
0	0	589,588	3,878,653
0	0	1,559,239	10,201,240
0	0	184,759	5,913,033
0	0	0	665,536
9,601,265	0	4,977,036	20,737,340
0	0	720,836	985,874
0	0	2,164,076	2,164,076
0	0	806,553	1,535,080
0	0	742,578	817,381
0	37,877	422,972	470,148
0	0	95,612	95,612
<u>9,601,265</u>	<u>37,877</u>	<u>13,272,821</u>	<u>54,350,021</u>
<u>1,515,118</u>	<u>35,895</u>	<u>(2,353,159)</u>	<u>500,354</u>
0	0	0	84,353
0	0	4,435,000	4,435,000
0	0	185,702	185,702
0	0	(4,522,917)	(4,522,917)
0	0	1,928,799	2,123,694
(400,000)	0	(25,967)	(2,123,694)
<u>(400,000)</u>	<u>0</u>	<u>2,000,617</u>	<u>182,138</u>
1,115,118	35,895	(352,542)	682,492
<u>4,092,638</u>	<u>(1,107,618)</u>	<u>2,997,442</u>	<u>15,394,052</u>
<u>\$5,207,756</u>	<u>(\$1,071,723)</u>	<u>\$2,644,900</u>	<u>\$16,076,544</u>

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Ross County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2012*

Net Change in Fund Balances - Total Governmental Funds \$682,492

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	4,470,851	
Depreciation	(4,518,271)	
Total		(47,420)

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. (302,419)

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

Property Taxes	(102,165)	
Sales Taxes	(3,785)	
Intergovernmental Revenue	(92,835)	
Loan Receivable	(35,000)	
Total		(233,785)

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 Position. 5,092,381

Other financing uses in the governmental funds that increase deferred outflows of resources in the Statement of Net Position are not reported as expenses on the Statement of Activities. 247,917

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 6,536

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		289,986
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Other financing sources in the governmental funds that increase long-term liabilities in the Statement of Net Position are not reported as revenues in the Statement of Activities:

Inception of Capital Leases	(84,353)	
Premium on Bonds Issued	(184,877)	
Proceeds from Sale of Bonds	(4,435,000)	
Total		(4,704,230)

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. 216,549

Change in Net Position of Governmental Activities \$1,248,007

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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$3,168,771	\$3,168,771	\$3,141,584	(\$27,187)
Sales Tax	12,892,264	12,892,264	13,321,850	429,586
Intergovernmental	1,372,654	1,572,654	1,594,389	21,735
Interest	168,000	168,000	181,834	13,834
Licenses and Permits	240,035	184,035	182,508	(1,527)
Fines and Forfeitures	103,000	103,000	108,959	5,959
Charges for Services	1,986,872	1,986,872	2,036,016	49,144
Rent	612,000	612,000	626,032	14,032
Other	272,784	300,784	323,706	22,922
<i>Total Revenues</i>	<u>20,816,380</u>	<u>20,988,380</u>	<u>21,516,878</u>	<u>528,498</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	381,089	380,486	378,618	1,868
Materials and Supplies	3,674	4,390	4,355	35
Contractual Services	53,341	41,541	26,114	15,427
Capital Outlay	500	3,200	3,200	0
Other	157,262	60,035	43,728	16,307
Total County Commissioners	<u>595,866</u>	<u>489,652</u>	<u>456,015</u>	<u>33,637</u>
County Auditor				
Personal Services	554,997	569,486	563,064	6,422
Materials and Supplies	37,391	53,691	53,312	379
Contractual Services	4,500	4,000	1,954	2,046
Capital Outlay	2,500	3,500	3,500	0
Other	24,500	22,500	18,191	4,309
Total County Auditor	<u>623,888</u>	<u>653,177</u>	<u>640,021</u>	<u>13,156</u>
County Treasurer				
Personal Services	305,889	305,435	304,548	887
Materials and Supplies	23,886	18,906	18,897	9
Contractual Services	1,550	1,550	997	553
Capital Outlay	4,717	9,697	8,027	1,670
Other	5,014	5,014	4,842	172
Total County Treasurer	<u>341,056</u>	<u>340,602</u>	<u>337,311</u>	<u>3,291</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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other Financial Administration				
Contractual Services	63,750	48,450	43,856	4,594
Total Other Financial Administration	63,750	48,450	43,856	4,594
Prosecuting Attorney				
Personal Services	745,739	755,289	749,136	6,153
Materials and Supplies	21,341	21,340	21,340	0
Allowances	32,380	32,380	32,380	0
Other	3,675	3,676	3,666	10
Total Prosecuting Attorney	803,135	812,685	806,522	6,163
Bureau of Inspection				
Contractual Services	70,000	64,000	62,395	1,605
Total Bureau of Inspection	70,000	64,000	62,395	1,605
Budget Commission				
Other	1,000	1,000	293	707
Total Budget Commission	1,000	1,000	293	707
Planning Commission				
Personal Services	317,671	358,222	357,371	851
Materials and Supplies	5,000	5,000	2,845	2,155
Contractual Services	22,120	22,120	18,505	3,615
Other	41,860	41,860	33,595	8,265
Total Planning Commission	386,651	427,202	412,316	14,886
Data Processing Board				
Personal Services	132,376	132,225	125,603	6,622
Materials and Supplies	12,000	12,000	10,678	1,322
Contractual Services	69,005	54,005	42,379	11,626
Capital Outlay	10,000	10,000	3,231	6,769
Other	1,500	1,500	1,496	4
Total Data Processing Board	224,881	209,730	183,387	26,343
Board of Elections				
Personal Services	496,182	524,878	522,609	2,269
Materials and Supplies	34,290	45,290	45,155	135
Contractual Services	255,603	264,603	262,801	1,802
Capital Outlay	3,300	5,300	4,955	345
Other	17,800	12,300	9,709	2,591
Total Board of Elections	807,175	852,371	845,229	7,142

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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Buildings and Grounds				
Personal Services	531,195	528,203	526,930	1,273
Materials and Supplies	47,219	64,219	60,589	3,630
Contractual Services	54,838	52,138	45,918	6,220
Capital Outlay	101,700	298,288	289,398	8,890
Other	348,630	296,565	288,681	7,884
Total Buildings and Grounds	<u>1,083,582</u>	<u>1,239,413</u>	<u>1,211,516</u>	<u>27,897</u>
Recorder				
Personal Services	348,059	372,618	368,900	3,718
Materials and Supplies	9,739	9,488	7,488	2,000
Contractual Services	78,492	75,017	55,772	19,245
Capital Outlay	0	3,475	3,475	0
Other	4,001	4,253	4,253	0
Total Recorder	<u>440,291</u>	<u>464,851</u>	<u>439,888</u>	<u>24,963</u>
Ross County Service Center				
Materials and Supplies	9,640	18,235	14,647	3,588
Contractual Services	173,789	111,994	105,787	6,207
Other	154,192	148,892	123,531	25,361
Total Ross County Service Center	<u>337,621</u>	<u>279,121</u>	<u>243,965</u>	<u>35,156</u>
Taxes on Property				
Levies and Assessments - Taxes	20,000	17,923	17,322	601
Delinquent Tax Advertising	1,000	1,000	630	370
Auditor and Treasurer Fees	72,000	87,000	84,187	2,813
Total Taxes on Property	<u>93,000</u>	<u>105,923</u>	<u>102,139</u>	<u>3,784</u>
Total General Government - Legislative and Executive	<u>5,871,896</u>	<u>5,988,177</u>	<u>5,784,853</u>	<u>203,324</u>
Judicial				
Common Pleas Court - Other				
Personal Services	194,142	202,796	199,848	2,948
Public Defender	477,064	482,114	478,782	3,332
Attorney Fees	50,900	50,900	33,899	17,001
Juror Fees	50,000	50,000	38,760	11,240
Contractual Services	26,998	25,717	18,988	6,729
Other	3,000	6,700	4,076	2,624
Total Common Pleas Court - Other	<u>802,104</u>	<u>818,227</u>	<u>774,353</u>	<u>43,874</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, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Court of Appeals				
Materials and Supplies	4,200	4,200	2,106	2,094
Capital Outlay	10,166	10,166	3,363	6,803
Other	59,196	59,196	51,339	7,857
Total Court of Appeals	73,562	73,562	56,808	16,754
Common Pleas Court #1				
Personal Services	208,136	198,893	196,923	1,970
Materials and Supplies	9,000	9,000	6,897	2,103
Contractual Services	7,000	7,000	4,464	2,536
Capital Outlay	4,500	4,500	4,133	367
Other	20,000	24,500	19,734	4,766
Total Common Pleas Court #1	248,636	243,893	232,151	11,742
Common Pleas Court #2				
Personal Services	259,908	260,663	259,173	1,490
Materials and Supplies	8,230	8,780	8,658	122
Contractual Services	7,278	6,428	6,295	133
Capital Outlay	4,000	1,500	1,305	195
Other	8,152	10,952	9,306	1,646
Total Common Pleas Court #2	287,568	288,323	284,737	3,586
Jury Commission				
Personal Services	11,165	11,158	11,057	101
Materials and Supplies	6,000	6,000	2,609	3,391
Other	550	550	300	250
Total Jury Commission	17,715	17,708	13,966	3,742
Juvenile Court				
Personal Services	754,530	753,429	722,398	31,031
Materials and Supplies	3,894	3,894	3,446	448
Contractual Services	1,510	1,510	1,510	0
Capital Outlay	600	3,114	3,081	33
Other	35,042	32,528	28,966	3,562
Total Juvenile Court	795,576	794,475	759,401	35,074
Probate Court				
Personal Services	509,091	508,465	476,085	32,380
Materials and Supplies	8,323	8,323	7,560	763
Contractual Services	4,300	4,300	4,300	0
Capital Outlay	0	905	903	2
Other	28,897	27,992	25,592	2,400
Total Probate Court	550,611	549,985	514,440	35,545

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Clerk of Courts				
Personal Services	438,434	449,841	447,159	2,682
Materials and Supplies	66,000	66,000	63,328	2,672
Contractual Services	22,000	18,610	13,143	5,467
Capital Outlay	0	3,390	3,390	0
Other	2,009	2,009	1,419	590
Total Clerk of Courts	<u>528,443</u>	<u>539,850</u>	<u>528,439</u>	<u>11,411</u>
Municipal Court				
County Share	138,996	138,996	138,529	467
Juror's Fees	8,000	8,500	8,110	390
Witness Fees	6,500	15,000	14,068	932
Criminal Prosecution	34,335	34,335	34,335	0
Indigent Defense	7,000	7,000	1,821	5,179
Total Municipal Court	<u>194,831</u>	<u>203,831</u>	<u>196,863</u>	<u>6,968</u>
Total General Government - Judicial	<u>3,499,046</u>	<u>3,529,854</u>	<u>3,361,158</u>	<u>168,696</u>
Public Safety				
Adult Probation				
Personal Services	287,156	286,748	277,241	9,507
Materials and Supplies	7,750	7,750	3,088	4,662
Contractual Services	1,800	1,800	1,024	776
Capital Outlay	9,245	10,345	7,295	3,050
Other	17,447	18,728	2,485	16,243
Total Adult Probation	<u>323,398</u>	<u>325,371</u>	<u>291,133</u>	<u>34,238</u>
Juvenile Probation				
Personal Services	366,989	366,650	354,389	12,261
Materials and Supplies	1,081	1,081	453	628
Contractual Services	1,005	1,005	738	267
Other	7,436	7,436	5,610	1,826
Total Juvenile Probation	<u>376,511</u>	<u>376,172</u>	<u>361,190</u>	<u>14,982</u>
Juvenile IV-E Program				
Personal Services	180,281	180,281	180,212	69
Materials and Supplies	3,975	3,074	1,116	1,958
Contractual Services	120,750	120,750	120,000	750
Capital Outlay	0	1,791	1,791	0
Other	18,705	17,815	17,113	702
Total Juvenile IV-E Program	<u>323,711</u>	<u>323,711</u>	<u>320,232</u>	<u>3,479</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Detention Home				
Other	417,258	432,258	413,717	18,541
Total Detention Home	<u>417,258</u>	<u>432,258</u>	<u>413,717</u>	<u>18,541</u>
Coroner				
Personal Services	215,014	221,753	219,873	1,880
Materials and Supplies	1,918	1,918	1,403	515
Contractual Services	21,750	21,750	19,500	2,250
Capital Outlay	3,000	3,000	461	2,539
Other	96,344	96,344	93,113	3,231
Total Coroner	<u>338,026</u>	<u>344,765</u>	<u>334,350</u>	<u>10,415</u>
Sheriff				
Personal Services	87,590	87,536	87,074	462
Allowances	30,832	30,832	30,832	0
Total Sheriff	<u>118,422</u>	<u>118,368</u>	<u>117,906</u>	<u>462</u>
Emergency Management				
Grants - Disaster Services	45,915	45,915	45,915	0
Total Emergency Management	<u>45,915</u>	<u>45,915</u>	<u>45,915</u>	<u>0</u>
Total Public Safety	<u>1,943,241</u>	<u>1,966,560</u>	<u>1,884,443</u>	<u>82,117</u>
Public Works				
Engineer				
Personal Services	181,390	184,178	180,518	3,660
Materials and Supplies	3,500	3,500	3,337	163
Construction - Sales Tax	242,334	242,334	242,334	0
Capital Outlay	12,100	9,100	8,368	732
Other	2,500	2,500	2,500	0
Total Engineer	<u>441,824</u>	<u>441,612</u>	<u>437,057</u>	<u>4,555</u>
Air Navigation Facilities				
Personal Services	33,098	36,572	34,538	2,034
Contractual Services	31,390	37,290	36,164	1,126
Capital Outlay	5,000	4,200	4,139	61
Other	10,743	13,643	12,924	719
Total Air Navigation Facilities	<u>80,231</u>	<u>91,705</u>	<u>87,765</u>	<u>3,940</u>
Total Public Works	<u>522,055</u>	<u>533,317</u>	<u>524,822</u>	<u>8,495</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health				
Vital Statistics				
Registration Fees	2,000	2,000	1,668	332
Total Vital Statistics	2,000	2,000	1,668	332
Agriculture				
Soil and Water - Grants	252,000	252,000	252,000	0
Extension Grants	278,500	278,500	278,500	0
Agricultural Society - Grants	12,500	12,500	12,500	0
Fair/Debt	37,500	37,500	37,500	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	1,700	1,977	1,977	0
Total Agriculture	585,500	585,777	585,777	0
Other Health				
Crippled Children Aid	113,950	113,950	78,091	35,859
Grant - Sales Tax - Health Department	10,000	10,000	0	10,000
Total Other Health	123,950	123,950	78,091	45,859
Total Health	711,450	711,727	665,536	46,191
Human Services				
Veteran's Assistance				
Personal Services	111,760	112,398	112,193	205
Materials and Supplies	8,554	8,554	8,554	0
Contractual Services	4,151	4,151	4,088	63
Relief Allowances	260,008	260,008	257,504	2,504
Capital Outlay	5,000	5,000	5,000	0
Other	4,270	4,270	4,157	113
Total Veteran's Assistance	393,743	394,381	391,496	2,885
Veteran's Service				
Personal Services	160,301	175,279	174,840	439
Burials	53,753	53,753	49,728	4,025
Other	130,244	114,314	114,266	48
Total Veteran's Service	344,298	343,346	338,834	4,512
Total Human Services	738,041	737,727	730,330	7,397
Economic Development and Assistance				
Grants - Other	282,092	282,092	265,038	17,054
Total Economic Development and Assistance	282,092	282,092	265,038	17,054
<i>Total Expenditures</i>	13,567,821	13,749,454	13,216,180	533,274
<i>Excess of Revenues Over Expenditures</i>	7,248,559	7,238,926	8,300,698	1,061,772

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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Financing Sources (Uses)				
Advances In	94,946	94,946	638,718	543,772
Advances Out	(227,237)	(525,535)	(1,069,307)	(543,772)
Transfers In	120,000	120,000	120,000	0
Transfers Out	<u>(8,007,743)</u>	<u>(8,039,688)</u>	<u>(8,037,565)</u>	<u>2,123</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(8,020,034)</u>	<u>(8,350,277)</u>	<u>(8,348,154)</u>	<u>2,123</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(771,475)	(1,111,351)	(47,456)	1,063,895
Fund Balance at Beginning of Year	2,254,960	2,254,960	2,254,960	0
Prior Year Encumbrances Appropriated	<u>639,898</u>	<u>639,898</u>	<u>639,898</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,123,383</u></u>	<u><u>\$1,783,507</u></u>	<u><u>\$2,847,402</u></u>	<u><u>\$1,063,895</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Job and Family Services Fund
For the Year Ended December 31, 2012

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$4,992,930	\$5,286,840	\$5,286,840	\$0
Charges for Services	365,000	339,175	339,175	0
Other	163,969	152,127	147,230	(4,897)
<i>Total Revenues</i>	<u>5,521,899</u>	<u>5,778,142</u>	<u>5,773,245</u>	<u>(4,897)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	4,427,931	4,435,668	4,432,137	3,531
Materials and Supplies	81,715	75,726	75,666	60
Contractual Services	554,663	934,351	933,608	743
Capital Outlay	135,099	141,013	140,901	112
Other	545,678	565,216	564,765	451
<i>Total Human Services</i>	<u>5,745,086</u>	<u>6,151,974</u>	<u>6,147,077</u>	<u>4,897</u>
Intergovernmental				
Contractual Services	0	728,527	728,527	0
<i>Total Intergovernmental</i>	<u>0</u>	<u>728,527</u>	<u>728,527</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,745,086</u>	<u>6,880,501</u>	<u>6,875,604</u>	<u>4,897</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(223,187)</u>	<u>(1,102,359)</u>	<u>(1,102,359)</u>	<u>0</u>
Other Financing Sources				
Transfers In	218,729	194,895	194,895	0
<i>Total Other Financing Sources</i>	<u>218,729</u>	<u>194,895</u>	<u>194,895</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(4,458)</u>	<u>(907,464)</u>	<u>(907,464)</u>	<u>0</u>
Fund Balances at Beginning of Year	903,006	903,006	903,006	0
Prior Year Encumbrances Appropriated	4,458	4,458	4,458	0
Fund Balances at End of Year	<u><u>\$903,006</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Motor Vehicle Gas Tax Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$4,497,194	\$4,497,194	\$4,545,872	\$48,678
Interest	3,200	3,200	4,291	1,091
Fines and Forfeitures	11,000	11,000	11,638	638
Charges for Services	0	469,975	452,619	(17,356)
Other	0	269,056	256,413	(12,643)
<i>Total Revenues</i>	<u>4,511,394</u>	<u>5,250,425</u>	<u>5,270,833</u>	<u>20,408</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	2,007,042	2,077,042	1,926,188	150,854
Materials and Supplies	837,217	937,217	823,636	113,581
Capital Outlay	1,166,884	2,214,739	2,207,351	7,388
Other	499,070	574,070	496,682	77,388
<i>Total Public Works</i>	<u>4,510,213</u>	<u>5,803,068</u>	<u>5,453,857</u>	<u>349,211</u>
<i>Total Expenditures</i>	<u>4,510,213</u>	<u>5,803,068</u>	<u>5,453,857</u>	<u>349,211</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,181</u>	<u>(552,643)</u>	<u>(183,024)</u>	<u>369,619</u>
Other Financing Sources (Uses)				
Advances In	0	273,048	273,048	0
Transfers Out	(180,518)	(180,518)	(180,258)	260
Advances Out	(37,065)	(37,065)	(37,065)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(217,583)</u>	<u>55,465</u>	<u>55,725</u>	<u>260</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(216,402)</u>	<u>(497,178)</u>	<u>(127,299)</u>	<u>369,879</u>
Fund Balances at Beginning of Year	413,564	413,564	413,564	0
Prior Year Encumbrances Appropriated	179,336	179,336	179,336	0
Fund Balances at End of Year	<u>\$376,498</u>	<u>\$95,722</u>	<u>\$465,601</u>	<u>\$369,879</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$5,616,500	\$5,616,500	\$5,640,156	\$23,656
Intergovernmental	4,464,940	4,464,940	5,152,785	687,845
Interest	7,200	7,200	675	(6,525)
Charges for Services	5,000	5,000	6,039	1,039
Other	67,100	67,100	310,497	243,397
<i>Total Revenues</i>	<u>10,160,740</u>	<u>10,160,740</u>	<u>11,110,152</u>	<u>949,412</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	5,311,000	5,696,000	5,344,165	351,835
Materials and Supplies	285,326	305,326	297,622	7,704
Contractual Services	3,573,604	3,547,274	3,506,919	40,355
Capital Outlay	200,000	177,830	177,517	313
Other	704,504	708,004	597,232	110,772
Total Human Services	<u>10,074,434</u>	<u>10,434,434</u>	<u>9,923,455</u>	<u>510,979</u>
<i>Total Expenditures</i>	<u>10,074,434</u>	<u>10,434,434</u>	<u>9,923,455</u>	<u>510,979</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>86,306</u>	<u>(273,694)</u>	<u>1,186,697</u>	<u>1,460,391</u>
Other Financing Uses				
Advances Out	(307,076)	(307,076)	(307,076)	0
Transfers Out	(100,000)	(500,000)	(400,000)	100,000
<i>Total Other Financing Uses</i>	<u>(407,076)</u>	<u>(807,076)</u>	<u>(707,076)</u>	<u>100,000</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(320,770)	(1,080,770)	479,621	1,560,391
Fund Balances at Beginning of Year	3,624,621	3,624,621	3,624,621	0
Prior Year Encumbrances Appropriated	<u>232,170</u>	<u>232,170</u>	<u>232,170</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$3,536,021</u></u>	<u><u>\$2,776,021</u></u>	<u><u>\$4,336,412</u></u>	<u><u>\$1,560,391</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Economic Development Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$73,772	\$73,772	\$73,772	\$0
<i>Total Revenues</i>	<u>73,772</u>	<u>73,772</u>	<u>73,772</u>	<u>0</u>
Expenditures				
<i>Debt Service:</i>				
Interest and Fiscal Charges	38,772	38,772	38,772	0
Total Debt Service	<u>38,772</u>	<u>38,772</u>	<u>38,772</u>	<u>0</u>
<i>Total Expenditures</i>	<u>38,772</u>	<u>38,772</u>	<u>38,772</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Other Financing Sources (Uses)				
Advances In	0	0	73,772	73,772
Advances Out	<u>(35,000)</u>	<u>(35,000)</u>	<u>(108,772)</u>	<u>(73,772)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(35,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2012

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$120,248	\$1,439,111
Accounts Receivable	8,330	0
Intergovernmental Receivable	0	267,169
Interfund Receivable	0	420,945
<i>Total Current Assets</i>	<u>128,578</u>	<u>2,127,225</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	66,981	0
<i>Total Noncurrent Assets</i>	<u>81,415</u>	<u>0</u>
<i>Total Assets</i>	<u>209,993</u>	<u>2,127,225</u>
Liabilities		
<i>Current Liabilities:</i>		
Contracts Payable	2,442	0
Intergovernmental Payable	0	286,952
Claims Payable	0	123,262
<i>Total Current Liabilities</i>	<u>2,442</u>	<u>410,214</u>
<i>Long-Term Liabilities:</i>		
Claims Payable	0	141,813
<i>Total Liabilities</i>	<u>2,442</u>	<u>552,027</u>
Net Position		
Net Investment in Capital Assets	81,415	0
Unrestricted	126,136	1,575,198
<i>Total Net Position</i>	<u>\$207,551</u>	<u>\$1,575,198</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2012*

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Operating Revenues		
Charges for Services	\$50,493	\$7,837,606
Miscellaneous	4,234	30,613
<i>Total Operating Revenues</i>	<u>54,727</u>	<u>7,868,219</u>
Operating Expenses		
Contractual Services	25,899	7,500,150
Claims	0	151,847
Refunds	0	5,305
Other	2,787	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>33,686</u>	<u>7,657,302</u>
<i>Operating Income</i>	<u>21,041</u>	<u>210,917</u>
Nonoperating Revenue (Expense)		
Interest	0	5,632
<i>Total Nonoperating Revenue (Expense)</i>	<u>0</u>	<u>5,632</u>
<i>Change in Net Position</i>	21,041	216,549
<i>Net Position at Beginning of Year</i>	<u>186,510</u>	<u>1,358,649</u>
<i>Net Position at End of Year</i>	<u><u>\$207,551</u></u>	<u><u>\$1,575,198</u></u>

See accompanying notes to the basic financial statements.

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Ross County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Increase (Decrease) in Cash and Cash Equivalents		
Cash Flows from Operating Activities		
Cash Received from Customers	\$50,017	\$7,970,383
Other Cash Receipts	4,234	36,407
Cash Payments for Goods and Services	(25,847)	(7,559,858)
Cash Payments for Claims	0	(78,848)
Other Cash Payments	(2,787)	(5,305)
<i>Net Cash from Operating Activities</i>	<u>25,617</u>	<u>362,779</u>
Cash Flows from Investing Activities		
Interest on Investments	0	5,632
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	25,617	368,411
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>94,631</u>	<u>1,070,700</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$120,248</u></u>	<u><u>\$1,439,111</u></u>
Reconciliation of Operating Income to Net Cash from Operating Activities		
Operating Income	\$21,041	\$210,917
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	(476)	5,794
Interfund Receivable	0	239,936
Intergovernmental Receivable	0	(107,159)
<i>Increase (Decrease) in Liabilities:</i>		
Contracts Payable	52	0
Claims Payable	0	72,999
Intergovernmental Payable	0	(59,708)
<i>Net Cash from Operating Activities</i>	<u><u>\$25,617</u></u>	<u><u>\$362,779</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2012

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
Assets		
Equity in Pooled Cash, Cash Equivalents and Investments	\$39,966	\$9,962,335
Cash and Cash Equivalents in Segregated Accounts	271,440	1,047,923
Intergovernmental Receivable	0	2,195,772
Property Taxes Receivable	0	39,887,852
	<u>311,406</u>	<u>53,093,882</u>
<i>Total Assets</i>		
Liabilities		
Intergovernmental Payable	0	52,167,808
Undistributed Monies	0	576,375
Deposits Held and Due To Others	0	349,699
	<u>0</u>	<u>53,093,882</u>
<i>Total Liabilities</i>		
Net Position		
Held in Trust for Other Individuals and Organizations	<u>311,406</u>	
<i>Total Net Position</i>	<u><u>\$311,406</u></u>	

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2012

	Private Purpose Trust Funds
Additions	
Interest	\$3,686
Miscellaneous	1,717
<i>Total Additions</i>	5,403
Deductions	
Human Services	7,018
<i>Total Deductions</i>	7,018
<i>Change in Net Position</i>	(1,615)
<i>Net Position at Beginning of Year</i>	313,021
<i>Net Position at End of Year</i>	\$311,406

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, as amended by GASB Statement No. 39, 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 18, Note 19 and Note 20, 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
- * Southern Ohio Council of Governments

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, 2012

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 position and a statement of activities, and fund financial statements that provide a more detailed level of financial information.

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

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

B. Fund Accounting

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

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets 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. The General Fund includes the Correctional and Law Enforcement, Certificate of Title Administration, County Recorder's Equipment and Unclaimed Monies Funds. These funds are maintained and reported as separate funds for accounting and budgetary purposes but do not meet the criteria for separate reporting in the fund financial statements.

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.

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 for a particular purpose, and funding sources used for debt service and capital projects.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

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

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

The County's fiduciary funds are 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. 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 Position.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets 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 included on the Statement of Net Position. The Statement of Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 14). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferral on refunding reported in the government-wide statement of net position of \$247,917. A deferral on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance year 2013 operations. These amounts have been recorded as deferred inflows on both the government-wide statement of net position and the governmental fund balance sheet. Unavailable revenue is

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

reported only on the governmental funds balance sheet, and represents receivables that will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, state-levied shared taxes (including motor vehicle license fees and gasoline taxes), grants and entitlements. These amounts are deferred and recognized as inflows of resources in the period the amounts become available.

	Governmental Type Funds					Totals
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Economic Development	Other Governmental Funds	
Property Tax	\$3,271,772	\$0	\$5,859,420	\$0	\$1,388,367	\$10,519,559
Sale Tax	\$1,374,326	\$0	\$0	\$0	\$0	1,374,326
Shared Revenue	235,569	0	415,927	0	96,178	747,674
Grants and Entitlements	226,820	1,364,898	0	0	586,743	2,178,461
Charges for Services	10,861	0	0	0	0	10,861
Loans	0	0	0	1,045,000	0	1,045,000
Total Deferred Inflows of Resources	<u>\$5,119,348</u>	<u>\$1,364,898</u>	<u>\$6,275,347</u>	<u>\$1,045,000</u>	<u>\$2,071,288</u>	<u>\$15,875,881</u>

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

E. Budgetary Process

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

The certificate of estimated resources may be amended during the year if the County Auditor identifies increases or decreases in projected revenue. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2012.

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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

F. Cash, Cash Equivalents and Investments

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

During 2012, investments were limited to certificates of deposit, municipal bonds, Ross County securities and STAROhio. 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, 2012.

All investment earnings are assigned to the General Fund unless required by Ohio statute to be credited to a specific fund. Interest revenue credited to the General Fund during 2012 amounted to \$171,679 and includes \$140,339 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, 2012 are recorded as prepaid items using the consumption method. Under the consumption method, a current asset is recorded for the prepaid amount and an expenditure/expense is recorded in the year in which the services are used or consumed.

I. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

fund financial statements. Capital assets utilized by the enterprise fund are reported both in the business-type activities column of the government-wide statement of net position and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market value as of the date received. The County maintains a capitalization threshold of \$5,000. The County's infrastructure consists of roads, bridges, and culverts. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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

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

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 Balances

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

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

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

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

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

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

When expenditures are incurred for purposes for which both restricted and unrestricted fund balances are available, the County considers restricted funds to have been spent first. When expenditures are incurred for which committed, assigned or unassigned fund balances are available, the County considers amounts to

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the County Commissioners have provided otherwise in its commitment or assignment actions.

N. Net Position

Net Position is the residual amount when comparing assets and deferred outflows of resources to liabilities and deferred inflows of resources. The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. The restricted component of net position is reported when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The government-wide statement of net position reports \$12,527,030 of the restricted component of net position, none of which is restricted by enabling legislation. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

Q. Estimates

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

Net Change in Fund Balances (Deficits)/Excess of Revenues and Other Sources					
Over (Under) Expenditures and Other Uses					
	General	Job and Family Services	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Economic Development
GAAP Basis	\$1,111,747	(\$1,025,237)	(\$202,489)	\$1,115,118	\$35,895
<i>Adjustments:</i>					
Revenue Accruals	180,034	689,850	22,554	(6,231)	0
Expenditure Accruals	(598,062)	(572,077)	(183,347)	(322,190)	(895)
Other Sources (Uses)	(514,942)	0	235,983	(307,076)	(35,000)
<i>Prospective Difference:</i>					
Activity of Funds Reclassified for GAAP Reporting Purposes	(226,233)	0	0	0	0
Budget Basis	(\$47,456)	(\$907,464)	(\$127,299)	\$479,621	\$0

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 4 – CHANGES IN ACCOUNTING PRINCIPLES AND PRIOR PERIOD ADJUSTMENT

A. Changes in Accounting Principles

For the year ended December 31, 2012, the County implemented the following GASB Statements:

GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans.

GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, improves financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the FASB and AICPA pronouncements which does not conflict with or contradict GASB pronouncements.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources.

GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions*, clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provide and further sets forth criteria that establishes when the effective hedging relationship continues and the hedge accounting should continue to be applied.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

B. Prior Period Adjustment Due to Change in Accounting Principle

In prior periods, the County reported assets related to unamortized debt issuance costs in the government-wide financial statements as deferred charges. GASB Statement No. 65 reclassifies debt issuance costs as an expense in the period incurred rather than amortizing the costs over the life of the debt. The implementation of this statement requires the County's governmental activities net position at December 31, 2011 to be restated as follows:

	Governmental Activities
Net Position at December 31, 2011	\$48,025,134
Unamortized Debt Issuance Costs	(109,258)
Restated Net Position at December 31, 2011	\$47,915,876

NOTE 5 - CASH, DEPOSITS AND INVESTMENTS

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

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

Public depositories must give security for all public funds on deposit. When public funds on deposit exceed FDIC limits, a depository may pledge specific collateral to individual accounts or pledge a pool of collateral equal to 105% of the uninsured public funds on deposit at their institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During the year 2012, the County complied with the provisions of these statutes.

The amount available for deposit and investment is as follows:

<i>Cash, Cash Equivalents and Investments (Carrying Amounts)</i>	
Pooled	\$24,989,745
Segregated	1,639,313
Reconciling Items (Net) to Arrive at Bank Balances of Deposits	996,734
Total Bank Balances - Deposits and Investments	\$27,625,792

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, 2012, the carrying amount of all County deposits was \$23,714,616. Based on the criteria described in GASB Statement No. 40, \$23,961,350 of the \$24,711,350 in bank balances of the County was exposed to custodial risk as discussed above while \$750,000 was covered by FDIC. The \$23,961,350 exposed to custodial risk was uninsured, and collateral was held by the pledging banks trust department but not in the County's name.

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

Investments - As of December 31, 2012, the County had the following investments and maturities:

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Investment Type	Fair Value	Investment Maturities	
		Less Than One Year	Greater Than One Year
Ross County Securities	\$2,195,000	\$98,000	\$2,097,000
Municipal Bonds	703,506	703,506	0
STAROhio	15,936	15,936	0
Totals	\$2,914,442	\$817,442	\$2,097,000

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

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County’s policy limits its investments to those authorized by State statute. Standard and Poor’s has assigned a rating of “AAAm” to STAROhio. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. 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. Municipal bonds were not rated.

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 Ross County Securities was 75.31%, municipal bonds were 24.14%, and STAROhio was 0.55% of the County’s total investments.

NOTE 6 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2012 are as follows:

A. Interfund Receivable/Payables

Funds	Interfund Receivables	Interfund Payables
General	\$361,708	\$263,561
Motor Vehicle Gas Tax	6,909	311,361
Board of Developmental Disabilities	61,581	107,189
Economic Development	0	40,000
Other Nonmajor Governmental	0	129,032
Ross County Group Insurance	420,945	0
Totals	\$851,143	\$851,143

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 Governments Collaboration Grant Fund and Sheriff's OCJS Grants Fund (Other Nonmajor Governmental – Special Revenue Funds) are due to short-term loans or advances. The County expects to repay all interfund balances within the next year.

B. Advances to/from Other Funds

Funds	Advances to Other Funds	Advances from Other Funds
General	\$935,199	\$0
Motor Vehicle Gas Tax	147,821	0
Board of Developmental Disabilities	1,013,980	0
Economic Development	0	1,005,000
Other Nonmajor Governmental	0	1,092,000
Totals	\$2,097,000	\$2,097,000

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		
	Job and Family Services	Other Nonmajor Governmental	Total
General	\$194,895	\$1,322,574	\$1,517,469
Motor Vehicle Gas Tax	0	180,258	180,258
Board of Developmental Disabilities	0	400,000	400,000
Other Nonmajor Governmental	0	25,967	25,967
Totals	\$194,895	\$1,928,799	\$2,123,694

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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 7 - RECEIVABLES

Receivables at December 31, 2012 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:

Governmental Activities and Fiduciary Fund	
<i>General Fund</i>	
Local Government Distributions and Other Grants	\$621,217
<i>Motor Vehicle Gas Tax Fund</i>	
Auto Tax and Gas Tax Distributions	2,047,347
<i>Board of Developmental Disabilities Fund</i>	
State/Federal Funding	415,927
<i>Other Nonmajor Governmental Funds</i>	
Juvenile Court IV-E State Funding	80,597
Children Services State Funding	62,600
Small Cities Block Grant	48,142
Senior Citizens Tax Levy	33,578
Road & Bridge Funding	376,094
Other Grants and Reimbursements	123,089
Total Other Nonmajor Governmental Funds	724,100
<i>Internal Service Fund</i>	
Ross County Group Insurance	267,169
<i>Fiduciary Funds</i>	
Library and Local Government Distributions	1,334,322
Auto Tax and Gas Tax Distributions	861,450
Total Fiduciary Funds	2,195,772
Total Intergovernmental Receivables	\$6,271,532

NOTE 8 - CAPITAL ASSETS

A summary of changes in general capital assets during 2012 were as follows:

Governmental Activities:

Nondepreciable Capital Assets:

Land	\$3,658,105	\$0	\$0	\$3,658,105
Construction in Progress	27,216	741,598	0	768,814
Total Nondepreciable Capital Assets	3,685,321	741,598	0	4,426,919

Depreciable Capital Assets:

Land Improvements	5,707,635	0	0	5,707,635
Buildings, Structures and Improvements	30,592,402	425,658	(112,092)	30,905,968
Furniture, Fixtures and Equipment	9,699,632	1,040,141	(835,811)	9,903,962
Infrastructure	39,490,968	2,263,454	(233,804)	41,520,618
Total Depreciable Capital Assets	85,490,637	3,729,253	(1,181,707)	88,038,183

Continued

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
Governmental Activities:				
<i>Accumulated Depreciation:</i>				
Land Improvements	(3,712,720)	(236,468)	0	(3,949,188)
Buildings, Structures and Improvements	(18,851,366)	(953,711)	104,242	(19,700,835)
Furniture, Fixtures and Equipment	(6,328,559)	(636,119)	541,242	(6,423,436)
Infrastructure	(23,155,564)	(2,691,973)	233,804	(25,613,733)
Total Accumulated Depreciation	(52,048,209)	(4,518,271)	879,288	(55,687,192)
Depreciable Capital Assets, Net	33,442,428	(789,018)	(302,419)	32,350,991
Governmental Activities Capital Assets, Net	\$37,127,749	(\$47,420)	(\$302,419)	\$36,777,910

At December 31, 2012, furniture, fixtures and equipment include \$387,879 of capital assets under capital leases.

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

Governmental Activities	
<i>General Government:</i>	
Legislative and Executive	\$434,080
Judicial	38,206
Public Safety	560,601
Public Works	3,252,309
Human Services	233,075
Governmental Activities Depreciation Expense	\$4,518,271

A summary of changes in capital assets during 2012 for business-type activities were as follows:

	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012
Business-Type Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$14,434	\$0	\$0	\$14,434
Total Nondepreciable Capital Assets	14,434	0	0	14,434
<i>Depreciable Capital Assets:</i>				
Plant and Facilities	249,987	0	0	249,987
Total Depreciable Capital Assets	249,987	0	0	249,987
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(178,006)	(5,000)	0	(183,006)
Total Accumulated Depreciation	(178,006)	(5,000)	0	(183,006)
Depreciable Capital Assets, Net	71,981	(5,000)	0	66,981
Business-Type Activities Capital Assets, Net	\$86,415	(\$5,000)	\$0	\$81,415

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

NOTE 9 - LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2012 was as follows:

Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Balance January 1, 2012	Additions	Deletions	Balance December 31, 2012	Amounts Due Within One Year
Governmental Activities:					
<i>General Obligation Bonds Payable:</i>					
Various Purpose - Series 2004 2004-2024 1.50% -4.40%; \$3,015,000	\$2,170,000	\$0	\$2,035,000	\$135,000	\$135,000
Issuance Premium on Debt	10,729	0	825	9,904	826
Various Purpose - Series 2008 2008-2028 3.25% -4.90%; \$5,800,000	4,925,000	0	310,000	4,615,000	325,000
<i>Sales Tax Refunding Bonds Payable:</i>					
Various Purpose - Series 2012 2012-2024 2.00% -2.50%; \$4,435,000	0	4,435,000	0	4,435,000	25,000
Issuance Premium on Debt	0	185,702	0	185,702	15,475
<i>Special Tax Revenue Bond Payable:</i>					
Road Improvement 2003-2023 2.00% -4.15%; \$4,115,000	2,760,000	0	2,565,000	195,000	195,000
<i>Loan Payable:</i>					
State Route 207 Connector 2004-2014 3.00%; \$849,917	354,748	0	107,579	247,169	110,830
<i>Other Long-Term Obligations:</i>					
Compensated Absences	1,866,341	2,088,256	2,378,242	1,576,355	1,156,335
Capital Leases	157,501	84,353	74,802	167,052	64,776
Claims Payable	192,076	151,847	78,848	265,075	123,262
Governmental Activities Long-Term Obligations	\$12,436,395	\$6,945,158	\$7,550,296	\$11,831,257	\$2,151,504

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 \$2,657,500 in bond anticipation notes to general obligation bonds. The Various Purpose – Series 2012 bonds were issued to refund the \$2,170,000 Series 2004 bonds described above and the \$2,760,000 Series 2003 Road Improvement special tax revenue bonds. The Road Improvement bonds were issued to construct a connector road to U.S. Route 50. The State Route 207 Connector loan was obtained to pay a portion of the County's share of constructing this connector road to U.S. Route 23.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Both the Various Purpose – Series 2004 and Various Purpose – Series 2012 bonds were sold at a premium and the remaining unamortized premiums are being amortized over the life of the bonds. These amounts are \$9,904 and \$185,702, respectively.

The Various Purpose – Series 2008 bonds include serial and term bonds outstanding in the amount of \$2,385,000 and \$2,540,000, respectively. The serial bonds will be paid from 2012 – 2018 and the term bonds will be paid from 2021 – 2028. Beginning December 1, 2018, the bonds maturing on or after December 1, 2019 are subject to redemption at the option of the County, by lot 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 2012 bonds were undertaken to reduce total future debt service payments. The refunding resulted in a savings reduction of \$415,012 in future debt service payments and an economic gain of \$386,233. As of December 31, 2012 the amount of outstanding defeased debt was \$4,275,000 and the amount of funds on-hand with the escrow agent was \$4,477,102.

The annual requirements to amortize long-term bond and loan obligations outstanding as of December 31, 2012 are as follows:

For the Year Ended		
December 31	Principal	Interest
2013	\$790,830	\$332,137
2014	829,180	291,442
2015	752,159	266,112
2016	750,000	245,734
2017	765,000	226,932
2018-2022	3,415,000	812,662
2023-2027	2,015,000	298,444
2028	310,000	15,190
Totals	\$9,627,169	\$2,488,653

Long-Term Bonds - All long-term bonds issued for governmental purposes of the County are retired through the Bond Retirement Fund from funds transferred in by the General Fund and Motor Vehicle Gas Tax Fund. The Various Purpose – Series 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 County has pledged its one and one-half percent permissive sales tax revenues to repay the Various Purpose – Series 2012 bonds. These bonds are payable solely from these revenues. Total principal and interest remaining on these bonds is \$5,175,416, payable through December 2024. For the current year, permissive sales tax revenues were \$13,392,672.

The County has pledged its Motor Vehicle Gas Tax Fund revenues and its one percent permissive sales tax revenues to repay the Road Improvement special tax revenue bond. The bond is payable solely from these revenues. Total principal and interest remaining on this bond is \$201,240, payable through December 2013. For the current year, total principal and interest paid was \$2,668,160 and total Motor Vehicle Gas Tax Fund revenues and permissive sales tax revenues were \$14,176,765.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Long-Term Loan - The State Route 207 Connector loan is being retired through the State Route 207/U.S. 23 Connector Fund from funds transferred in by the Motor Vehicle Gas Tax Fund. The County has pledged its Motor Vehicle Gas Tax Fund revenues, net of revenues pledged to repay the County special tax revenue bond, to repay this loan. The loan is payable solely from these revenues. If Motor Vehicle Gas Tax Fund revenues are not sufficient to make any required payments on this loan, the County will use its nontax revenues to pay the loan. Total principal and interest remaining on the loan is \$262,675, payable through October 2014. For the current year, total principal and interest paid was \$120,259 and total Motor Vehicle Gas Tax Fund revenues were \$5,248,279.

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

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

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

All sick leave, vacation, and compensatory time is compensated at the employee's current rate of pay at the time of retirement or termination. Compensated absences are paid from the General, Job and Family Services, Motor Vehicle Gas Tax, Board of Developmental Disabilities, Dog and Kennel, Litter Control, Real Estate Assessment, Emergency Management, Law Library, Certificate of Title Administration, U.S. Rt. 23 Task Force Grants, Prosecutor's Diversion Program, Mediation Institutionalization, Prison Diversion Subsidy, and Sheriff's OCJS Grants Funds.

Capital Lease Obligations - The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the government-wide statements. Furniture, fixtures and equipment have been acquired by capital lease and are capitalized in the statement of net position for governmental activities in the amount of \$387,879, which is equal to the present value of the minimum lease payments at the time of acquisition. At the time of acquisition, a corresponding liability was also recorded in the statement of net position for governmental activities. Capital lease payments of \$74,802 were made in 2012 and are reflected as debt service principal in the General Fund.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

The County's future minimum lease payments under capital lease obligations as of December 31, 2012 are as follows:

For the Year Ended December 31	Capital Lease Payments
2013	\$70,546
2014	45,395
2015	34,213
2016	18,697
2017	8,417
Total Minimum Lease Payments	177,268
Less: Amount Representing Interest	10,216
Present Value of Net Minimum Lease Payments	\$167,052

Claims Payable – The County's obligation for claims represents unpaid workers' compensation claims costs for the workers' compensation retrospective rating program. These claims are paid from the Ross County Group Insurance Fund. See Note 13 for more information.

NOTE 10 - CONDUIT DEBT OBLIGATIONS

A. Adena Regional Medical Center

In September 2010, the County issued, on behalf of the Adena Regional Medical Center (the Hospital), \$30,000,000 in Adjustable Rate Demand Hospital Facilities Revenue Bonds. The bonds were issued to finance the construction of a cancer center and the renovation and equipping of certain other facilities at the Hospital.

In July 2008, the County issued, on behalf of the Hospital, \$142,970,000 in Hospital Facilities Revenue Refunding and Improvement Bonds. The bonds were issued to refinance previously issued debt and finance the acquisition, construction, renovation and equipping of certain facilities at the Hospital. The Hospital has obtained bond insurance for a portion of the Series 2008 Bonds over the life of the bonds.

In September 1998, the County issued, on behalf of the Hospital, \$8,175,000 in Hospital Facilities Revenue Bonds to (i) pay the costs of acquisition and construction of various improvements to the Hospital, including the 60,000 square foot expansion of a medical office building to provide additional physicians' offices and hospital services and renovation of the women's and maternity unit, (ii) pay the cost of acquisition and installation of certain moveable equipment and a management information system, and (iii) pay certain eligible expenses associated with the issuance of the Series 1998 Bonds.

Each of the bonds mentioned above are special limited obligations of the Hospital, and are payable solely from and secured by revenues generated by the Hospital. Neither the County, the State, nor any other political subdivision is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as a liability in the accompanying basic financial statements.

As of December 31, 2012, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$173,756,037. Of this amount, \$29,386,037 was payable on the 2010 Series, \$139,600,000 was payable on the 2008 Series, and \$4,770,000 on the 1998 Series.

B. Ross County Community Improvement Corporation

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

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

NOTE 11 -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, but less than, 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 visiting <https://www.opers.org/investments/cafr.shtml>, 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 2012, 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 2012 member contribution rates were 10% of covered payroll for members in state and local classifications. Public safety and law enforcement members contributed 11.5% and 12.1%, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement members increased to 12% and 12.6%, respectively.

Ross County, Ohio
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For the Year Ended December 31, 2012

The 2012 employer contribution rate for state and local employers was 14% of covered payroll. The law enforcement and public safety division employer contribution rate was 18.1% of covered payroll.

The County's required contributions for pension obligations to OPERS for the years ended December 31, 2012, 2011 and 2010 were \$1,810,506, \$1,804,691, and \$1,621,919, respectively; 88.50% or \$1,602,909 has been contributed for 2012, and 100% has been contributed for 2011 and 2010. Of the 2012 required contribution, \$207,597 remained unpaid at December 31, 2012 and is recorded as a fund liability in the County's 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 31st 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

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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 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, 2012 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, 2012, 2011, and 2010 were \$118,665, \$95,868, and \$95,803, respectively; 100% has been contributed for each of the three years.

STRS Ohio issues a stand-alone financial report. Interested parties may request additional information or a copy of the *Comprehensive Annual Financial Report* by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877 or by visiting the STRS Ohio website at www.strsoh.org.

NOTE 12 - 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 pension plan that has elements of both a defined benefit and a defined contribution plan.

OPERS 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.

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. 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 visiting <https://www.opers.org/investments/cafr.shtml>, 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 benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14% of covered payroll, and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. 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 Board of Trustees 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 for members in the Traditional Plan was 4% during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2012. Effective January 1, 2013, the portion of

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employer contributions allocated to health care was lowered to 1% for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's required contributions that were allocated to fund postemployment benefits with OPERS for the years ended December 31, 2012, 2011, and 2010 were \$695,274, \$691,429, and \$883,758, respectively; 88.50% or \$615,437 has been contributed for 2012, and 100% has been contributed for 2011 and 2010. Of the 2012 required contribution, \$79,837 remained unpaid at December 31, 2012 and is recorded as a fund liability in the County's financial statements.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4% of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System

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

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and 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 additional information or a copy of the *Comprehensive Annual Financial Report* by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877 or by visiting the STRS Ohio website at www.strsoh.org.

Funding Policy - 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, 2012, 2011 and 2010. 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, 2012, 2011, and 2010 were \$9,128, \$7,374, and \$7,369, respectively; 100% has been contributed for each of the three years.

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NOTE 13 - 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, and \$10,000,000 for airport liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$114,587,596. Other property insurance includes the following: \$1,000,000 for extra expense/business income, \$5,000,000 for newly acquired location, \$100,000 for property in transit, \$100,000,000 for flood damage, \$100,000,000 for earthquake damage, \$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 provides health, dental and vision insurance for its employees through the County Employee Benefits Consortium of Ohio (CEBCO). This is a fully funded insurance program and is not considered limited risk health insurance.

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 64 other Ohio counties (through the County Commissioners Association of Ohio) for a workers' compensation group-rating program. As a part of this group-rating program, the County maintains a reserve within the internal service fund to account for and finance the program. The County uses a cost-guaranteed program provided by the Bureau of Ohio Workers' Compensation to cover injured workers' claims. All departments of the County participate in the program and make per capita payments to the County's internal service fund. A liability for unpaid workers' compensation claims costs of \$265,075 has been accrued as of December 31, 2012.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2011 and 2012 are:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2011	\$198,646	\$104,665	\$111,235	\$192,076
2012	192,076	151,847	78,848	265,075

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

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For the Year Ended December 31, 2012

NOTE 14 - PROPERTY TAX REVENUE

Property taxes include amounts levied against 2011 real and public utility property. The assessed value by property classification upon which 2012 revenues were derived follows:

Property Classification	Assessed Values
Real Property	\$1,095,125,950
Public Utility Personal Property	61,574,450
Total	\$1,156,700,400

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. The County is authorized to levy up to 3.10 mills of the first 10 mills of assessed value for the General Fund. In addition to the 3.10 mills, 8.40 mills have been levied based upon mills voted for the Developmental Disabilities, Children Services and Senior Citizens levies.

A summary of voted millage follows:

Levy Purpose	Original Collection Year	(a) Authorized Rate	(b) Rate Levied for		Final Collection Year
			Current Year		
			R/A	C/I	
Health District (c)	2012	1.00	1.00	1.00	2016
Children Services (c)	2009	1.00	0.82	0.98	2013
Senior Citizens (c)	2008	0.50	0.44	0.50	2012
Developmental Disabilities (c)	2005	2.10	1.73	2.07	Continuing
Developmental Disabilities (c)	2011	3.80	3.73	3.80	Continuing
Totals		8.40	7.72	8.35	

(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 2012, real property taxes were levied on January 1, 2012, on assessed values as of January 1, 2011, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property must be completed no less than every six years, with a statistical update every third year. The most recent update was completed in 2010. Real estate taxes were due and payable February 10, 2012 and July 13, 2012. Public utility real property is assessed at 35% of true value (which is, in general, net book value); public utility tangible personal property currently is assessed at varying percentages of true value. Tangible personal property taxes on business inventory, manufacturing and equipment, and furniture and fixtures have been phased-out and are no longer levied or collected.

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

Accrued property taxes receivable reported in both the Agency Funds and the governmental funds represent current taxes that were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2012. 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 2013 were recorded as revenue in 2012; the remaining receivable is offset by a credit to deferred inflows of resources in the fund financial statements.

NOTE 15 - 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 2012, these sales taxes generated a combined total of \$13,392,672 in tax revenue in the General Fund.

NOTE 16 - 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.

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

NOTE 17 - ROSS COUNTY AND CHILLICOTHE LAW ENFORCEMENT CENTER

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

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

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

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

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

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

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

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

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

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

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

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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 18 - 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 2012, the County distributed \$162,675 in operating grants to the Park District. The County is the fiscal agent for the Park District; therefore, the activities of the Park District are reflected as an agency fund of the County.

B. Ross County - Chillicothe Public Library

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

C. Ross County Convention Facilities Authority

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

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 19 – 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 2012, contributed \$361,555 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 9 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 20 - 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 2012, 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 64 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 2012 for insurance was \$356,040.

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

Ross County, Ohio
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to establish a one-stop system; (vi) monitoring outcomes; and (vii) allowing administrative staff to directly operate programs and resolve administrative details. The Board is appointed by the County Commissioners of each county. The Board must be comprised of at least 51% representation from the business community and includes 18 representatives from small, medium and large business; 2 representatives from education; 2 representatives from labor; 2 representatives from Community Based Organizations; 2 representatives from public or private economic development; 1 Commissioner from each county; and representatives from each of the One-Stop partners in each county.

During 2012, 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.

D. Southern Ohio Council of Governments

The County is a member of the Southern Ohio Council of Governments (the "Council"), which is a jointly governed organization created under Ohio Revised Code Section 167.01. The governing body consists of a fifteen member board with each participating County represented by its Director of its Board of Developmental Disabilities. Member counties include: Adams, Athens, Brown, Clinton, Fayette, Gallia, Highland, Jackson, Lawrence, Meigs, Pickaway, Pike, Ross, Scioto, and Vinton Counties. Prior to April of 2012, the Council acted as fiscal agent for the Ross County Board of Developmental Disabilities' waiver reconciliation. In April 2012, the Board of Developmental Disabilities withdrew \$247,089 from the Council, which was the remaining balance of their waiver reconciliation funds. Financial statements can be obtained by writing to the Southern Ohio Council of Governments, 126 East Second Street, Suite C, Chillicothe, Ohio, 45601.

NOTE 21 - GROUP PURCHASING POOL

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

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

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NOTE 22 – FUND BALANCES

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

	General	Job and Family Services	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Economic Development	Other Governmental	Total
Fund Balances							
Nonspendable:							
Prepays	\$118,666	\$0	\$0	\$0	\$0	\$0	\$118,666
Material and Supplies Inventory	110,514	0	397,234	10,160	0	14,520	532,428
Advances	935,199	0	0	0	0	0	935,199
Unclaimed Monies	199,800	0	0	0	0	0	199,800
Total Nonspendable	1,364,179	0	397,234	10,160	0	14,520	1,786,093
Restricted for:							
General Government Services	0	0	0	0	0	292,422	292,422
Court System Services	0	0	0	0	0	1,276,628	1,276,628
Corrections and Law Enforcement	0	0	0	0	0	483,438	483,438
Emergency Services	0	0	0	0	0	144,132	144,132
Road and Bridge Projects	0	0	922,974	0	0	0	922,974
Developmental Disabilities	0	0	0	4,183,616	0	0	4,183,616
Economic Development	0	0	0	0	0	296,660	296,660
Capital Improvements	0	0	0	0	0	16,528	16,528
Other Purposes	0	0	147,821	1,013,980	0	230,462	1,392,263
Total Restricted	0	0	1,070,795	5,197,596	0	2,740,270	9,008,661
Committed to:							
Corrections and Law Enforcement	622,288	0	0	0	0	0	622,288
Debt Service Payments	0	0	0	0	0	200,730	200,730
Capital Improvements	0	0	0	0	0	485,371	485,371
Total Committed	622,288	0	0	0	0	686,101	1,308,389
Assigned to:							
General Government Services	187,728	0	0	0	0	0	187,728
Road Projects	70,535	0	0	0	0	0	70,535
Veteran's Assistance and Services	130,716	0	0	0	0	0	130,716
Other Purposes	114,587	0	0	0	0	0	114,587
Total Assigned	503,566	0	0	0	0	0	503,566
Unassigned	5,337,549	0	0	0	(1,071,723)	(795,991)	3,469,835
Total Fund Balances	\$7,827,582	\$0	\$1,468,029	\$5,207,756	(\$1,071,723)	\$2,644,900	\$16,076,544

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 23 – ENCUMBRANCE COMMITMENTS

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year-end are reservations of fund balance for subsequent-year expenditures and may be reported as part of restricted, committed, or assigned classifications of fund balance. At December 31, 2012, the County's commitments for encumbrances in the governmental funds were as follows:

Funds	Encumbrances
General	\$764,312
Motor Vehicle Gas Tax	181,114
Board of Developmental Disabilities	187,540
<i>Other Nonmajor Governmental Funds:</i>	
Road & Bridge Improvements	63,973
Small Cities Formula Block Grant	48,613
401 Care and Custody Grant	27,918
Emergency Management	25,339

NOTE 24 – ACCOUNTABILITY

The County's fund deficits at December 31, 2012 were as follows:

Funds	Deficit Fund Balance/ Net Assets
Economic Development	\$1,071,723
<i>Other Nonmajor Governmental Funds:</i>	
Moving Ohio Forward	2,197
Sheriff's OCJS Grants	10,931
Mediation Institutionalization Grant	393
Permanent Improvement	500,189
Airport Construction	40,735
Road & Bridge Improvements	241,546

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

NOTE 25 – SUBSEQUENT EVENTS

On January 1, 2013 the Ross County Job and Family Services merged with the Vinton County and Hocking County Job and Family Services agencies to create the South Central Ohio Job and Family Services. As a result of this merger, the new entity is governed by its own board of trustees and is a separate legal entity. The Ross County Auditor was appointed the fiscal agent.

On April 15, 2013, the County repaid \$40,000 against the loan balance of \$1,045,000 from the lending/borrowing agreement between the Ross County Treasury and the Economic Development Fund. This lending/borrowing agreement is in the form of bonds and matures in the year 2035, but can be paid in whole or in part at any time.

Combining Statements and Individual Fund Schedules

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

Nonmajor Special Revenue Funds

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

Dog and Kennel

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

Drug Law Enforcement

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

Law Enforcement

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

Litter Control

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

Real Estate Assessment

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

Treasurer's Prepayment

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

Emergency Management

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

Marriage License

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

Drug Enforcement and Education

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

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

Common Pleas Court – General Projects

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

911 Equipment

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

Probate Conduct of Business

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

Law Library

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

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

Delinquent Tax and Assessment Collection

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

Indigent Guardianship

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

Children Services

To account for a County wide tax levy and various state 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.

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

Computer System Service

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

Local Law Enforcement Grant

To account for the 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.

FEMA Grants

To account for grant monies received from the U.S. Department of Homeland Security for the repair of flood damage in the County.

Richmondale Sewer Grant

To account for a grant received from the Ohio Department of Development to make improvements to the sanitary sewer system in Richmondale for the Richmondale Sewer District.

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.

Governments Collaboration Grant

To account for a grant from the Ohio Department of Development used to study and determine the feasibility of creating a uniform accounting system for the benefit of Ohio counties.

Moving Ohio Forward

To account for monies received from the Ohio Attorney General's Office for residential demolition projects in the County.

Prison Diversion Subsidy

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

Child Abuse Prevention

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

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

Sheriff's OCJS Grants

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

Jail Commissary

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

401 Care and Custody Grant

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

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.

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.

Sheriff Jail Diversion

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

Mediator Fees

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

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.

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

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.

ODOT Freedom Grant

To account for grant monies received from the U.S. Department of Transportation for a mini-van used to provide public transportation within the County.

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.

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 make application for the issuance or renewal of a license to carry a concealed handgun as permitted by Ohio Revised Code section 2923.125.

Drug Task Force

To account for 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.

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

Airport Construction

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

Board of Developmental Disabilities Improvements

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

Camp Cattail Construction

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

Road and Bridge Improvements

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

Ross County Service Center

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

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.

Funds Reported Separately for Budgetary Purposes

The following funds have been combined with the General Fund for reporting in accordance with accounting principles generally accepted in the United States of America. However, their budgets are reported separately in this section for accountability purposes.

Correctional and Law Enforcement

This fund accounts for contractual revenues derived from the housing of prisoners in the County Correctional Facility, as well as transfers from the General Fund that are used to operate and maintain both the Sheriff's Department and the County Correctional Facility.

Certificate of Title Administration

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

County Recorder's Equipment

To account for General Fund monies provided to supplement the equipment needs of the County Recorder as established by Section 317.321 of the Ohio Revised Code.

Unclaimed Monies

To account for monies received from various County Departments that is due to, but remains unclaimed by, their rightful owners. The Unclaimed Monies Fund is not required by law to be budgeted and appropriated; therefore, no budgetary schedule is presented for this fund.

Ross County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,468,998	\$200,730	\$970,392	\$3,640,120
Cash and Cash Equivalents in Segregated Accounts	318,655	0	0	318,655
Intergovernmental Receivable	348,006	0	376,094	724,100
Property Taxes Receivable	1,430,928	0	0	1,430,928
Loans Receivable	16,114	0	0	16,114
Materials and Supplies Inventory	14,520	0	0	14,520
<i>Total Assets</i>	<u>\$4,597,221</u>	<u>\$200,730</u>	<u>\$1,346,486</u>	<u>\$6,144,437</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	49,889	0	0	49,889
Accrued Wages Payable	4,471	0	0	4,471
Contracts Payable	26,437	0	42,233	68,670
Intergovernmental Payable	32,763	0	0	32,763
Retainage Payable	0	0	45,625	45,625
Accrued Interest Payable	0	0	5,799	5,799
Interfund Payable	63,726	0	65,306	129,032
Advances from Other Funds	0	0	1,092,000	1,092,000
<i>Total Liabilities</i>	<u>177,286</u>	<u>0</u>	<u>1,250,963</u>	<u>1,428,249</u>
Deferred Inflows of Resources	<u>1,695,194</u>	<u>0</u>	<u>376,094</u>	<u>2,071,288</u>
Fund Balances				
Nonspendable	14,520	0	0	14,520
Restricted	2,723,742	0	16,528	2,740,270
Committed	0	200,730	485,371	686,101
Unassigned	(13,521)	0	(782,470)	(795,991)
<i>Total Fund Balances (Deficits)</i>	<u>2,724,741</u>	<u>200,730</u>	<u>(280,571)</u>	<u>2,644,900</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$4,597,221</u>	<u>\$200,730</u>	<u>\$1,346,486</u>	<u>\$6,144,437</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,335,054	\$0	\$0	\$1,335,054
Intergovernmental	5,757,420	0	1,818,537	7,575,957
Interest	3,867	0	0	3,867
Fines and Forfeitures	136,423	0	0	136,423
Charges for Services	1,793,413	0	0	1,793,413
Special Assessments	13,988	0	0	13,988
Other	47,765	13,195	0	60,960
<i>Total Revenues</i>	<u>9,087,930</u>	<u>13,195</u>	<u>1,818,537</u>	<u>10,919,662</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	1,009,572	0	0	1,009,572
Judicial	589,588	0	0	589,588
Public Safety	1,559,239	0	0	1,559,239
Public Works	184,759	0	0	184,759
Human Services	4,977,036	0	0	4,977,036
Economic Development and Assistance	720,836	0	0	720,836
Capital Outlay	0	0	2,164,076	2,164,076
Intergovernmental	806,553	0	0	806,553
<i>Debt Service:</i>				
Principal Retirement	0	635,000	107,578	742,578
Interest and Fiscal Charges	0	399,657	23,315	422,972
Bond Issuance Costs	0	95,612	0	95,612
<i>Total Expenditures</i>	<u>9,847,583</u>	<u>1,130,269</u>	<u>2,294,969</u>	<u>13,272,821</u>
<i>Excess of Revenues (Under) Expenditures</i>	<u>(759,653)</u>	<u>(1,117,074)</u>	<u>(476,432)</u>	<u>(2,353,159)</u>
Other Financing Sources (Uses)				
Bonds Issued	0	4,435,000	0	4,435,000
Premium on Debt Issued	0	185,702	0	185,702
Payment to Refunded Bond Escrow Agent	0	(4,522,917)	0	(4,522,917)
Transfers In	313,938	1,034,657	580,204	1,928,799
Transfers Out	(25,967)	0	0	(25,967)
<i>Total Other Financing Sources (Uses)</i>	<u>287,971</u>	<u>1,132,442</u>	<u>580,204</u>	<u>2,000,617</u>
<i>Net Change in Fund Balances</i>	(471,682)	15,368	103,772	(352,542)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>3,196,423</u>	<u>185,362</u>	<u>(384,343)</u>	<u>2,997,442</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$2,724,741</u>	<u>\$200,730</u>	<u>(\$280,571)</u>	<u>\$2,644,900</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$39,905	\$3,621	\$7,034	\$46,087	\$41,050
Cash and Cash Equivalents In Segregated Accounts	0	12,685	125,848	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	3,407	0	0	0	3,828
<i>Total Assets</i>	<u>\$43,312</u>	<u>\$16,306</u>	<u>\$132,882</u>	<u>\$46,087</u>	<u>\$44,878</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	1,076	0	0	339	747
Accrued Wages Payable	554	263	0	346	988
Contracts Payable	0	0	0	0	26,437
Intergovernmental Payable	1,668	0	0	1,042	2,681
Interfund Payable	3,134	0	0	1,682	5,304
<i>Total Liabilities</i>	<u>6,432</u>	<u>263</u>	<u>0</u>	<u>3,409</u>	<u>36,157</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	3,407	0	0	0	3,828
Restricted	33,473	16,043	132,882	42,678	4,893
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>36,880</u>	<u>16,043</u>	<u>132,882</u>	<u>42,678</u>	<u>8,721</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$43,312</u>	<u>\$16,306</u>	<u>\$132,882</u>	<u>\$46,087</u>	<u>\$44,878</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Common Pleas Court - General Projects	911 Equipment	Probate Conduct of Business	Law Library
\$3,970	\$43,024	\$10,233	\$7,321	\$53,463	\$105,829	\$9,407	\$26,866
0	0	0	0	0	0	0	0
0	33,415	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$3,970</u>	<u>\$76,439</u>	<u>\$10,233</u>	<u>\$7,321</u>	<u>\$53,463</u>	<u>\$105,829</u>	<u>\$9,407</u>	<u>\$26,866</u>
0	1,047	0	0	0	0	0	9,101
21	401	0	0	0	0	0	162
0	0	0	0	0	0	0	0
0	1,205	0	0	0	0	0	499
0	2,068	0	0	0	0	0	893
<u>21</u>	<u>4,721</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,655</u>
<u>0</u>	<u>33,415</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
3,949	38,303	10,233	7,321	53,463	105,829	9,407	16,211
0	0	0	0	0	0	0	0
<u>3,949</u>	<u>38,303</u>	<u>10,233</u>	<u>7,321</u>	<u>53,463</u>	<u>105,829</u>	<u>9,407</u>	<u>16,211</u>
<u>\$3,970</u>	<u>\$76,439</u>	<u>\$10,233</u>	<u>\$7,321</u>	<u>\$53,463</u>	<u>\$105,829</u>	<u>\$9,407</u>	<u>\$26,866</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	Child Enforcement	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$82,744	\$290,869	\$46,342	\$0
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	62,600
Property Taxes Receivable	0	0	0	0	936,545
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	658	0	0
<i>Total Assets</i>	<u>\$0</u>	<u>\$82,744</u>	<u>\$291,527</u>	<u>\$46,342</u>	<u>\$999,145</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	0	110	1,581	1,425	0
Accrued Wages Payable	0	0	593	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	1,833	0	0
Interfund Payable	0	0	3,282	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>110</u>	<u>7,289</u>	<u>1,425</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>971,330</u>
Fund Balances					
Nonspendable	0	0	658	0	0
Restricted	0	82,634	283,580	44,917	27,815
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>0</u>	<u>82,634</u>	<u>284,238</u>	<u>44,917</u>	<u>27,815</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$0</u>	<u>\$82,744</u>	<u>\$291,527</u>	<u>\$46,342</u>	<u>\$999,145</u>

<u>Indigent Driver Alcohol</u>	<u>Senior Citizens Levy</u>	<u>Computer System Service</u>	<u>Local Law Enforcement Grant</u>	<u>U.S. Rt. 23 Task Force Grants</u>	<u>FEMA Grants</u>	<u>Richmondale Sewer Grant</u>
\$2,690	\$0	\$23,829	\$18,503	\$29,338	\$0	\$0
0	0	0	0	0	0	0
0	33,578	0	0	0	0	0
0	494,383	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$2,690</u>	<u>\$527,961</u>	<u>\$23,829</u>	<u>\$18,503</u>	<u>\$29,338</u>	<u>\$0</u>	<u>\$0</u>
0	0	0	0	876	0	0
0	0	0	0	139	0	0
0	0	0	0	0	0	0
0	0	0	0	1,126	0	0
0	0	0	0	911	0	0
0	0	0	0	3,052	0	0
0	513,215	0	0	0	0	0
0	0	0	0	0	0	0
2,690	14,746	23,829	18,503	26,286	0	0
0	0	0	0	0	0	0
2,690	14,746	23,829	18,503	26,286	0	0
<u>\$2,690</u>	<u>\$527,961</u>	<u>\$23,829</u>	<u>\$18,503</u>	<u>\$29,338</u>	<u>\$0</u>	<u>\$0</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	Small Cities Block Grant	Prosecutor's Diversion Program	Governments Collaboration Grant	Moving Ohio Forward	Prison Diversion Subsidy
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$120,105	\$46,305	\$0	\$8,795	\$22,259
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	48,142	31,362	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	0	0
<i>Total Assets</i>	<u>\$168,247</u>	<u>\$77,667</u>	<u>\$0</u>	<u>\$8,795</u>	<u>\$22,259</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	6,795	0	0	992	260
Accrued Wages Payable	0	0	0	0	591
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	811	0	0	1,753
Interfund Payable	8,427	1,971	0	10,000	3,086
<i>Total Liabilities</i>	<u>15,222</u>	<u>2,782</u>	<u>0</u>	<u>10,992</u>	<u>5,690</u>
Deferred Inflows of Resources	<u>47,191</u>	<u>15,681</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	105,834	59,204	0	0	16,569
Unassigned	0	0	0	(2,197)	0
<i>Total Fund Balances (Deficits)</i>	<u>105,834</u>	<u>59,204</u>	<u>0</u>	<u>(2,197)</u>	<u>16,569</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$168,247</u>	<u>\$77,667</u>	<u>\$0</u>	<u>\$8,795</u>	<u>\$22,259</u>

<u>Child Abuse Prevention</u>	<u>Sheriff's OCJS Grants</u>	<u>Jail Commissary</u>	<u>401 Care and Custody Grant</u>	<u>Juvenile Court IV-E</u>	<u>Small Cities Revolving Loan</u>	<u>VOCA/SVAA Grant</u>
\$1,795	\$6,872	\$0	\$132,116	\$743,159	\$72,197	\$8,490
0	0	77,607	0	0	102,515	0
0	0	0	0	80,597	0	26,534
0	0	0	0	0	0	0
0	0	0	0	0	16,114	0
0	0	0	6,627	0	0	0
<u>\$1,795</u>	<u>\$6,872</u>	<u>\$77,607</u>	<u>\$138,743</u>	<u>\$823,756</u>	<u>\$190,826</u>	<u>\$35,024</u>
0	1,063	0	8,902	13,598	0	215
0	140	0	0	0	0	273
0	0	0	0	0	0	0
0	412	0	7,000	0	0	840
0	16,188	0	2,706	0	0	1,498
<u>0</u>	<u>17,803</u>	<u>0</u>	<u>18,608</u>	<u>13,598</u>	<u>0</u>	<u>2,826</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,597</u>	<u>0</u>	<u>4,888</u>
0	0	0	6,627	0	0	0
1,795	0	77,607	113,508	729,561	190,826	27,310
0	(10,931)	0	0	0	0	0
<u>1,795</u>	<u>(10,931)</u>	<u>77,607</u>	<u>120,135</u>	<u>729,561</u>	<u>190,826</u>	<u>27,310</u>
<u>\$1,795</u>	<u>\$6,872</u>	<u>\$77,607</u>	<u>\$138,743</u>	<u>\$823,756</u>	<u>\$190,826</u>	<u>\$35,024</u>

Continued

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	County Ditch	Marine Patrol	Sheriff Jail Diversion	Mediator Fees	Board of Elections Grant
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$71,556	\$5,795	\$14,938	\$200,408	\$0
Cash and Cash Equivalents In Segregated Accounts	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	0	0
<i>Total Assets</i>	<u>\$71,556</u>	<u>\$5,795</u>	<u>\$14,938</u>	<u>\$200,408</u>	<u>\$0</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	0	578	1,184	0	0
Accrued Wages Payable	0	0	0	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	0	153	0	0
Interfund Payable	250	692	808	0	0
<i>Total Liabilities</i>	<u>250</u>	<u>1,270</u>	<u>2,145</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	71,306	4,525	12,793	200,408	0
Unassigned	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>71,306</u>	<u>4,525</u>	<u>12,793</u>	<u>200,408</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$71,556</u>	<u>\$5,795</u>	<u>\$14,938</u>	<u>\$200,408</u>	<u>\$0</u>

Mediation Institutionalization Grant	ODOT Freedom Grant	Rehabilitation Center	Regional Multi-Purpose Facility	Workforce Development	Sheriff Concealed Weapon	Drug Task Force	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$91,278	\$30,805	\$2,468,998
0	0	0	0	0	0	0	318,655
0	0	0	31,778	0	0	0	348,006
0	0	0	0	0	0	0	1,430,928
0	0	0	0	0	0	0	16,114
0	0	0	0	0	0	0	14,520
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$31,778</u>	<u>\$0</u>	<u>\$91,278</u>	<u>\$30,805</u>	<u>\$4,597,221</u>
0	0	0	0	0	0	0	49,889
0	0	0	0	0	0	0	4,471
0	0	0	0	0	0	0	26,437
0	0	0	0	0	11,740	0	32,763
393	0	0	0	0	0	433	63,726
<u>393</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,740</u>	<u>433</u>	<u>177,286</u>
0	0	0	28,877	0	0	0	1,695,194
0	0	0	0	0	0	0	14,520
0	0	0	2,901	0	79,538	30,372	2,723,742
(393)	0	0	0	0	0	0	(13,521)
<u>(393)</u>	<u>0</u>	<u>0</u>	<u>2,901</u>	<u>0</u>	<u>79,538</u>	<u>30,372</u>	<u>2,724,741</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$31,778</u>	<u>\$0</u>	<u>\$91,278</u>	<u>\$30,805</u>	<u>\$4,597,221</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	0	0	2,000	0
Interest	0	0	0	0	0
Fines and Forfeitures	3,463	3,995	46,412	0	0
Charges for Services	118,765	0	0	0	772,488
Special Assessments	0	0	0	0	0
Other	6,798	0	0	20,000	0
<i>Total Revenues</i>	<u>129,026</u>	<u>3,995</u>	<u>46,412</u>	<u>22,000</u>	<u>772,488</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	847,666
Judicial	0	0	0	0	0
Public Safety	257,081	6,610	37,894	0	0
Public Works	0	0	0	113,784	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Intergovernmental	0	0	0	0	0
<i>Total Expenditures</i>	<u>257,081</u>	<u>6,610</u>	<u>37,894</u>	<u>113,784</u>	<u>847,666</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(128,055)</u>	<u>(2,615)</u>	<u>8,518</u>	<u>(91,784)</u>	<u>(75,178)</u>
Other Financing Sources (Uses)					
Transfers In	114,800	0	0	108,850	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>114,800</u>	<u>0</u>	<u>0</u>	<u>108,850</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(13,255)</u>	<u>(2,615)</u>	<u>8,518</u>	<u>17,066</u>	<u>(75,178)</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>50,135</u>	<u>18,658</u>	<u>124,364</u>	<u>25,612</u>	<u>83,899</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$36,880</u>	<u>\$16,043</u>	<u>\$132,882</u>	<u>\$42,678</u>	<u>\$8,721</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Common Pleas Court - General Projects	911 Equipment	Probate Conduct of Business	Law Library
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	139,597	0	0	0	0	0	0
3,602	0	0	0	0	0	0	0
0	0	0	796	0	0	0	81,757
0	0	18,251	0	46,107	154,284	491	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>3,602</u>	<u>139,597</u>	<u>18,251</u>	<u>796</u>	<u>46,107</u>	<u>154,284</u>	<u>491</u>	<u>81,757</u>
15,084	0	0	0	0	0	0	0
0	0	0	0	1,271	0	0	77,876
0	144,435	0	0	0	215,004	0	0
0	0	0	0	0	0	0	0
0	0	19,736	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>15,084</u>	<u>144,435</u>	<u>19,736</u>	<u>0</u>	<u>1,271</u>	<u>215,004</u>	<u>0</u>	<u>77,876</u>
<u>(11,482)</u>	<u>(4,838)</u>	<u>(1,485)</u>	<u>796</u>	<u>44,836</u>	<u>(60,720)</u>	<u>491</u>	<u>3,881</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(11,482)</u>	<u>(4,838)</u>	<u>(1,485)</u>	<u>796</u>	<u>44,836</u>	<u>(60,720)</u>	<u>491</u>	<u>3,881</u>
<u>15,431</u>	<u>43,141</u>	<u>11,718</u>	<u>6,525</u>	<u>8,627</u>	<u>166,549</u>	<u>8,916</u>	<u>12,330</u>
<u>\$3,949</u>	<u>\$38,303</u>	<u>\$10,233</u>	<u>\$7,321</u>	<u>\$53,463</u>	<u>\$105,829</u>	<u>\$9,407</u>	<u>\$16,211</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, 2012

	Child Enforcement	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$873,856
Intergovernmental	1,551,931	0	0	0	1,726,019
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	273,431	6,083	107,811	7,109	1,216
Special Assessments	0	0	0	0	0
Other	0	0	0	0	15,000
<i>Total Revenues</i>	<u>1,825,362</u>	<u>6,083</u>	<u>107,811</u>	<u>7,109</u>	<u>2,616,091</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	133,341	0	0
Judicial	0	1,406	0	15,089	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	1,163,526	0	0	0	2,732,935
Economic Development and Assistance	0	0	0	0	0
Intergovernmental	462,398	0	0	0	297,374
<i>Total Expenditures</i>	<u>1,625,924</u>	<u>1,406</u>	<u>133,341</u>	<u>15,089</u>	<u>3,030,309</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>199,438</u>	<u>4,677</u>	<u>(25,530)</u>	<u>(7,980)</u>	<u>(414,218)</u>
Other Financing Sources (Uses)					
Transfers In	30,000	0	0	0	5,967
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,967</u>
<i>Net Change in Fund Balances</i>	229,438	4,677	(25,530)	(7,980)	(408,251)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(229,438)</u>	<u>77,957</u>	<u>309,768</u>	<u>52,897</u>	<u>436,066</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$82,634</u></u>	<u><u>\$284,238</u></u>	<u><u>\$44,917</u></u>	<u><u>\$27,815</u></u>

Indigent Driver Alcohol	Senior Citizens Levy	Computer System Service	Local Law Enforcement Grant	U.S. Rt. 23 Task Force Grants	FEMA Grants	Richmondale Sewer Grant
\$0	\$461,198	\$0	\$0	\$0	\$0	\$0
0	88,955	0	0	85,468	79,969	50,566
0	0	0	0	0	0	0
0	0	0	0	0	0	0
110	0	36,215	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>110</u>	<u>550,153</u>	<u>36,215</u>	<u>0</u>	<u>85,468</u>	<u>79,969</u>	<u>50,566</u>
0	0	0	0	0	0	0
0	0	33,819	0	0	0	0
0	0	0	0	114,697	174,220	0
0	0	0	0	0	0	50,566
0	550,518	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>550,518</u>	<u>33,819</u>	<u>0</u>	<u>114,697</u>	<u>174,220</u>	<u>50,566</u>
<u>110</u>	<u>(365)</u>	<u>2,396</u>	<u>0</u>	<u>(29,229)</u>	<u>(94,251)</u>	<u>0</u>
0	0	0	0	28,333	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,333</u>	<u>0</u>	<u>0</u>
110	(365)	2,396	0	(896)	(94,251)	0
2,580	15,111	21,433	18,503	27,182	94,251	0
<u>\$2,690</u>	<u>\$14,746</u>	<u>\$23,829</u>	<u>\$18,503</u>	<u>\$26,286</u>	<u>\$0</u>	<u>\$0</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, 2012

	Small Cities Block Grant	Prosecutor's Diversion Program	Governments Collaboration Grant	Moving Ohio Forward	Prison Diversion Subsidy
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	561,210	63,226	64,025	0	180,000
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	6,665	0	0	0
Special Assessments	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>561,210</u>	<u>69,891</u>	<u>64,025</u>	<u>0</u>	<u>180,000</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	67,435	0	0	185,134
Public Works	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	626,298	0	0	2,197	0
Intergovernmental	0	0	38,579	0	0
<i>Total Expenditures</i>	<u>626,298</u>	<u>67,435</u>	<u>38,579</u>	<u>2,197</u>	<u>185,134</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(65,088)</u>	<u>2,456</u>	<u>25,446</u>	<u>(2,197)</u>	<u>(5,134)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(65,088)</u>	<u>2,456</u>	<u>25,446</u>	<u>(2,197)</u>	<u>(5,134)</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>170,922</u>	<u>56,748</u>	<u>(25,446)</u>	<u>0</u>	<u>21,703</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$105,834</u>	<u>\$59,204</u>	<u>\$0</u>	<u>(\$2,197)</u>	<u>\$16,569</u>

Child Abuse Prevention	Sheriff's OCJS Grants	Jail Commissary	401 Care and Custody Grant	Juvenile Court IV-E	Small Cities Revolving Loan	VOCA/SVAA Grant
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	183,736	0	153,045	315,219	67,997	60,657
0	0	0	0	0	265	0
0	0	0	0	0	0	0
0	0	64,610	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	183,736	64,610	153,045	315,219	68,262	60,657
0	0	0	0	0	0	0
0	0	0	210,251	133,551	0	86,734
0	123,648	65,699	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	92,341	0
0	0	0	0	0	0	0
0	123,648	65,699	210,251	133,551	92,341	86,734
0	60,088	(1,089)	(57,206)	181,668	(24,079)	(26,077)
0	0	0	0	0	0	19,286
0	0	0	0	0	0	0
0	0	0	0	0	0	19,286
0	60,088	(1,089)	(57,206)	181,668	(24,079)	(6,791)
1,795	(71,019)	78,696	177,341	547,893	214,905	34,101
<u>\$1,795</u>	<u>(\$10,931)</u>	<u>\$77,607</u>	<u>\$120,135</u>	<u>\$729,561</u>	<u>\$190,826</u>	<u>\$27,310</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, 2012

	County Ditch	Marine Patrol	Sheriff's Jail Diversion	Mediator Fees	Board of Elections Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	0	20,106	58,142	0	11,856
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	60,655	0
Special Assessments	13,988	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>13,988</u>	<u>20,106</u>	<u>58,142</u>	<u>60,655</u>	<u>11,856</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	13,481
Judicial	0	0	0	22,190	0
Public Safety	0	29,329	45,349	0	0
Public Works	7,435	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Intergovernmental	0	0	0	0	0
<i>Total Expenditures</i>	<u>7,435</u>	<u>29,329</u>	<u>45,349</u>	<u>22,190</u>	<u>13,481</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,553</u>	<u>(9,223)</u>	<u>12,793</u>	<u>38,465</u>	<u>(1,625)</u>
Other Financing Sources (Uses)					
Transfers In	0	6,702	0	0	0
Transfers Out	0	0	0	(20,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>6,702</u>	<u>0</u>	<u>(20,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	6,553	(2,521)	12,793	18,465	(1,625)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>64,753</u>	<u>7,046</u>	<u>0</u>	<u>181,943</u>	<u>1,625</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$71,306</u></u>	<u><u>\$4,525</u></u>	<u><u>\$12,793</u></u>	<u><u>\$200,408</u></u>	<u><u>\$0</u></u>

Mediation Institutionalization Grant	ODOT Freedom Grant	Rehabilitation Center	Regional Multi-Purpose Facility	Workforce Development	Sheriff Concealed Weapon	Drug Task Force	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,335,054
0	40,230	0	0	253,466	0	0	5,757,420
0	0	0	0	0	0	0	3,867
0	0	0	0	0	0	0	136,423
0	0	0	0	0	119,122	0	1,793,413
0	0	0	0	0	0	0	13,988
0	0	5,967	0	0	0	0	47,765
0	40,230	5,967	0	253,466	119,122	0	9,087,930
0	0	0	0	0	0	0	1,009,572
7,401	0	0	0	0	0	0	589,588
0	0	0	0	0	92,704	0	1,559,239
0	0	0	12,974	0	0	0	184,759
0	0	0	0	510,321	0	0	4,977,036
0	0	0	0	0	0	0	720,836
0	0	0	0	8,202	0	0	806,553
7,401	0	0	12,974	518,523	92,704	0	9,847,583
(7,401)	40,230	5,967	(12,974)	(265,057)	26,418	0	(759,653)
0	0	0	0	0	0	0	313,938
0	0	(5,967)	0	0	0	0	(25,967)
0	0	(5,967)	0	0	0	0	287,971
(7,401)	40,230	0	(12,974)	(265,057)	26,418	0	(471,682)
7,008	(40,230)	0	15,875	265,057	53,120	30,372	3,196,423
(\$393)	\$0	\$0	\$2,901	\$0	\$79,538	\$30,372	\$2,724,741

Ross County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements	Camp Cattail Construction
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$38,877	\$461,353	\$16,528
Intergovernmental Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$0</u>	<u>\$38,877</u>	<u>\$461,353</u>	<u>\$16,528</u>
Liabilities and Fund Balances				
Liabilities				
Contracts Payable	0	26,681	0	0
Retainage Payable	0	45,625	0	0
Accrued Interest Payable	189	0	0	0
Interfund Payable	0	7,306	0	0
Advances from Other Funds	500,000	0	0	0
<i>Total Liabilities</i>	<u>500,189</u>	<u>79,612</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted	0	0	0	16,528
Committed	0	0	461,353	0
Unassigned	(500,189)	(40,735)	0	0
<i>Total Fund Balances (Deficits)</i>	<u>(500,189)</u>	<u>(40,735)</u>	<u>461,353</u>	<u>16,528</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$0</u>	<u>\$38,877</u>	<u>\$461,353</u>	<u>\$16,528</u>

Road & Bridge Improvements	Ross County Service Center	State Route 207/ U.S. 23 Connector	Total Nonmajor Capital Projects Funds
\$429,616	\$24,018	\$0	\$970,392
<u>376,094</u>	<u>0</u>	<u>0</u>	<u>376,094</u>
<u>\$805,710</u>	<u>\$24,018</u>	<u>\$0</u>	<u>\$1,346,486</u>
15,552	0	0	42,233
0	0	0	45,625
5,610	0	0	5,799
58,000	0	0	65,306
<u>592,000</u>	<u>0</u>	<u>0</u>	<u>1,092,000</u>
<u>671,162</u>	<u>0</u>	<u>0</u>	<u>1,250,963</u>
<u>376,094</u>	<u>0</u>	<u>0</u>	<u>376,094</u>
0	0	0	16,528
0	24,018	0	485,371
<u>(241,546)</u>	<u>0</u>	<u>0</u>	<u>(782,470)</u>
<u>(241,546)</u>	<u>24,018</u>	<u>0</u>	<u>(280,571)</u>
<u>\$805,710</u>	<u>\$24,018</u>	<u>\$0</u>	<u>\$1,346,486</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements	Camp Cattail Construction
Revenues				
Intergovernmental	\$0	\$404,282	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>404,282</u>	<u>0</u>	<u>0</u>
Expenditures				
Capital Outlay	0	502,547	7,000	0
<i>Debt Service:</i>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	5,025	0	0	0
<i>Total Expenditures</i>	<u>5,025</u>	<u>502,547</u>	<u>7,000</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,025)</u>	<u>(98,265)</u>	<u>(7,000)</u>	<u>0</u>
Other Financing Sources				
Transfers In	5,000	54,946	400,000	0
<i>Total Other Financing Sources</i>	<u>5,000</u>	<u>54,946</u>	<u>400,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(25)	(43,319)	393,000	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(500,164)</u>	<u>2,584</u>	<u>68,353</u>	<u>16,528</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$500,189)</u></u>	<u><u>(\$40,735)</u></u>	<u><u>\$461,353</u></u>	<u><u>\$16,528</u></u>

Road & Bridge Improvements	Ross County Service Center	State Route 207/ U.S. 23 Connector	Total Nonmajor Capital Projects Funds
\$1,414,255	\$0	\$0	\$1,818,537
1,414,255	0	0	1,818,537
1,650,191	4,338	0	2,164,076
0	0	107,578	107,578
5,610	0	12,680	23,315
1,655,801	4,338	120,258	2,294,969
(241,546)	(4,338)	(120,258)	(476,432)
0	0	120,258	580,204
0	0	120,258	580,204
(241,546)	(4,338)	0	103,772
0	28,356	0	(384,343)
(\$241,546)	\$24,018	\$0	(\$280,571)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$4,000	\$4,000	\$3,463	(\$537)
Charges for Services	120,000	120,000	118,765	(1,235)
Other	7,500	7,500	6,798	(702)
<i>Total Revenues</i>	131,500	131,500	129,026	(2,474)
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	150,515	150,675	145,687	4,988
Contractual Services	2,000	2,000	1,850	150
Materials and Supplies	24,154	24,154	18,733	5,421
Capital Outlay	0	25,471	25,471	0
Other	91,567	91,407	77,740	13,667
<i>Total Public Safety</i>	268,236	293,707	269,481	24,226
<i>Total Expenditures</i>	268,236	293,707	269,481	24,226
<i>Excess of Revenues Over (Under) Expenditures</i>	(136,736)	(162,207)	(140,455)	21,752
Other Financing Sources				
Transfers In	121,250	121,250	114,800	(6,450)
<i>Total Other Financing Sources</i>	121,250	121,250	114,800	(6,450)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(15,486)	(40,957)	(25,655)	15,302
Fund Balances at Beginning of Year	51,807	51,807	51,807	0
Prior Year Encumbrances Appropriated	6,987	6,987	6,987	0
Fund Balances at End of Year	\$43,308	\$17,837	\$33,139	\$15,302

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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$10,000	\$10,000	\$3,204	(\$6,796)
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>3,204</u>	<u>(6,796)</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	10,000	10,000	3,204	(6,796)
Fund Balances at Beginning of Year	<u>417</u>	<u>417</u>	<u>417</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$10,417</u></u>	<u><u>\$10,417</u></u>	<u><u>\$3,621</u></u>	<u><u>(\$6,796)</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$23,144	\$23,144	\$30,178	\$7,034
<i>Total Revenues</i>	<u>23,144</u>	<u>23,144</u>	<u>30,178</u>	<u>7,034</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Other	23,716	23,716	23,716	0
Total Public Safety	<u>23,716</u>	<u>23,716</u>	<u>23,716</u>	<u>0</u>
<i>Total Expenditures</i>	<u>23,716</u>	<u>23,716</u>	<u>23,716</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(572)	(572)	6,462	7,034
Fund Balances at Beginning of Year	<u>572</u>	<u>572</u>	<u>572</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$7,034</u>	<u>\$7,034</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$2,000	\$2,000
Other	20,000	20,000	20,000	0
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>22,000</u>	<u>2,000</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	109,500	111,000	107,487	3,513
Materials and Supplies	1,800	1,800	138	1,662
Other	18,356	18,856	9,281	9,575
Total Public Works	<u>129,656</u>	<u>131,656</u>	<u>116,906</u>	<u>14,750</u>
<i>Total Expenditures</i>	<u>129,656</u>	<u>131,656</u>	<u>116,906</u>	<u>14,750</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(109,656)</u>	<u>(111,656)</u>	<u>(94,906)</u>	<u>16,750</u>
Other Financing Sources				
Transfers In	108,850	108,850	108,850	0
<i>Total Other Financing Sources</i>	<u>108,850</u>	<u>108,850</u>	<u>108,850</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(806)	(2,806)	13,944	16,750
Fund Balances at Beginning of Year	31,070	31,070	31,070	0
Prior Year Encumbrances Appropriated	505	505	505	0
Fund Balances at End of Year	<u>\$30,769</u>	<u>\$28,769</u>	<u>\$45,519</u>	<u>\$16,750</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$747,000	\$772,000	\$772,488	\$488
<i>Total Revenues</i>	<u>747,000</u>	<u>772,000</u>	<u>772,488</u>	<u>488</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	236,507	274,908	251,187	23,721
Contractual Services	530,947	580,946	574,136	6,810
Materials and Supplies	10,314	10,314	7,367	2,947
Capital Outlay	4,000	4,000	0	4,000
Other	12,832	12,832	11,634	1,198
Total Legislative and Executive	<u>794,600</u>	<u>883,000</u>	<u>844,324</u>	<u>38,676</u>
<i>Total Expenditures</i>	<u>794,600</u>	<u>883,000</u>	<u>844,324</u>	<u>38,676</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,600)	(111,000)	(71,836)	39,164
Fund Balances at Beginning of Year	62,772	62,772	62,772	0
Prior Year Encumbrances Appropriated	<u>48,441</u>	<u>48,441</u>	<u>48,441</u>	<u>0</u>
Fund Balances at End of Year	<u>\$63,613</u>	<u>\$213</u>	<u>\$39,377</u>	<u>\$39,164</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Interest	\$3,900	\$3,900	\$3,602	(\$298)
<i>Total Revenues</i>	<u>3,900</u>	<u>3,900</u>	<u>3,602</u>	<u>(298)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	14,924	14,924	14,910	14
Other	3,000	3,000	368	2,632
Total Legislative and Executive	<u>17,924</u>	<u>17,924</u>	<u>15,278</u>	<u>2,646</u>
<i>Total Expenditures</i>	<u>17,924</u>	<u>17,924</u>	<u>15,278</u>	<u>2,646</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(14,024)	(14,024)	(11,676)	2,348
Fund Balances at Beginning of Year	<u>15,646</u>	<u>15,646</u>	<u>15,646</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,622</u></u>	<u><u>\$1,622</u></u>	<u><u>\$3,970</u></u>	<u><u>\$2,348</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$122,330	\$150,274	\$139,659	(\$10,615)
<i>Total Revenues</i>	<u>122,330</u>	<u>150,274</u>	<u>139,659</u>	<u>(10,615)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	104,849	104,849	102,866	1,983
Materials and Supplies	7,056	7,056	4,773	2,283
Capital Outlay	8,526	59,144	58,333	811
Other	8,318	8,318	5,944	2,374
Total Public Safety	<u>128,749</u>	<u>179,367</u>	<u>171,916</u>	<u>7,451</u>
<i>Total Expenditures</i>	<u>128,749</u>	<u>179,367</u>	<u>171,916</u>	<u>7,451</u>
<i>Excess of Revenues Under Expenditures</i>	(6,419)	(29,093)	(32,257)	(3,164)
Fund Balances at Beginning of Year	43,520	43,520	43,520	0
Prior Year Encumbrances Appropriated	<u>6,419</u>	<u>6,419</u>	<u>6,419</u>	<u>0</u>
Fund Balances at End of Year	<u>\$43,520</u>	<u>\$20,846</u>	<u>\$17,682</u>	<u>(\$3,164)</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$19,000	\$19,000	\$19,303	\$303
<i>Total Revenues</i>	<u>19,000</u>	<u>19,000</u>	<u>19,303</u>	<u>303</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	19,000	19,736	19,736	0
Total Human Services	<u>19,000</u>	<u>19,736</u>	<u>19,736</u>	<u>0</u>
<i>Total Expenditures</i>	<u>19,000</u>	<u>19,736</u>	<u>19,736</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(736)	(433)	303
Fund Balances at Beginning of Year	<u>10,665</u>	<u>10,665</u>	<u>10,665</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$10,665</u></u>	<u><u>\$9,929</u></u>	<u><u>\$10,232</u></u>	<u><u>\$303</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$400	\$400	\$796	\$396
<i>Total Revenues</i>	400	400	796	396
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	400	400	796	396
Fund Balances at Beginning of Year	6,525	6,525	6,525	0
Fund Balances at End of Year	<u>\$6,925</u>	<u>\$6,925</u>	<u>\$7,321</u>	<u>\$396</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Common Pleas Court - General Projects Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$18,000	\$18,000	\$47,717	\$29,717
<i>Total Revenues</i>	<u>18,000</u>	<u>18,000</u>	<u>47,717</u>	<u>29,717</u>
Expenditures				
<i>Current:</i>				
General Government				
Judicial				
Capital Outlay	0	2,000	2,000	0
Total Judicial	0	2,000	2,000	0
<i>Total Expenditures</i>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	18,000	16,000	45,717	29,717
Fund Balances at Beginning of Year	7,017	7,017	7,017	0
Fund Balances at End of Year	<u>\$25,017</u>	<u>\$23,017</u>	<u>\$52,734</u>	<u>\$29,717</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$145,000	\$145,000	\$172,268	\$27,268
<i>Total Revenues</i>	<u>145,000</u>	<u>145,000</u>	<u>172,268</u>	<u>27,268</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	10,000	10,000	10,000	0
Other	177,000	244,824	244,003	821
Total Public Safety	<u>187,000</u>	<u>254,824</u>	<u>254,003</u>	<u>821</u>
<i>Total Expenditures</i>	<u>187,000</u>	<u>254,824</u>	<u>254,003</u>	<u>821</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(42,000)	(109,824)	(81,735)	28,089
Fund Balances at Beginning of Year	177,564	177,564	177,564	0
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Fund Balances at End of Year	<u>\$145,564</u>	<u>\$77,740</u>	<u>\$105,829</u>	<u>\$28,089</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate Conduct of Business Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$520	\$520	\$491	(\$29)
<i>Total Revenues</i>	<u>520</u>	<u>520</u>	<u>491</u>	<u>(29)</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	520	520	491	(29)
Fund Balances at Beginning of Year	<u>8,916</u>	<u>8,916</u>	<u>8,916</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$9,436</u></u>	<u><u>\$9,436</u></u>	<u><u>\$9,407</u></u>	<u><u>(\$29)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Law Library Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$82,000	\$82,000	\$84,065	\$2,065
<i>Total Revenues</i>	82,000	82,000	84,065	2,065
Expenditures				
<i>Current:</i>				
General Government				
Judicial				
Personal Services	36,000	36,076	35,064	1,012
Materials and Supplies	320	320	292	28
Capital Outlay	500	500	322	178
Other	45,200	45,200	45,040	160
<i>Total Judicial</i>	82,020	82,096	80,718	1,378
<i>Total Expenditures</i>	82,020	82,096	80,718	1,378
<i>Excess of Revenues Over (Under) Expenditures</i>	(20)	(96)	3,347	3,443
Fund Balances at Beginning of Year	22,399	22,399	22,399	0
Prior Year Encumbrances Appropriated	20	20	20	0
Fund Balances at End of Year	\$22,399	\$22,323	\$25,766	\$3,443

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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,098,399	\$1,038,884	\$1,038,884	\$0
Charges for Services	265,000	273,431	273,431	0
<i>Total Revenues</i>	<u>1,363,399</u>	<u>1,312,315</u>	<u>1,312,315</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	758,681	755,781	755,781	0
Contractual Services	273,403	126,839	126,839	0
Other	361,315	351,288	351,288	0
Total Human Services	<u>1,393,399</u>	<u>1,233,908</u>	<u>1,233,908</u>	<u>0</u>
Intergovernmental				
Contractual Services	0	462,398	462,398	0
Total Intergovernmental	<u>0</u>	<u>462,398</u>	<u>462,398</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,393,399</u>	<u>1,696,306</u>	<u>1,696,306</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(30,000)	(383,991)	(383,991)	0
Other Financing Sources				
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>	0	(353,991)	(353,991)	0
Fund Balances at Beginning of Year	<u>353,991</u>	<u>353,991</u>	<u>353,991</u>	<u>0</u>
Fund Balances at End of Year	<u>\$353,991</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)
Computerized Research Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$6,600	\$6,600	\$6,083	(\$517)
<i>Total Revenues</i>	<u>6,600</u>	<u>6,600</u>	<u>6,083</u>	<u>(517)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Other	3,888	4,388	1,820	2,568
Total Judicial	<u>3,888</u>	<u>4,388</u>	<u>1,820</u>	<u>2,568</u>
<i>Total Expenditures</i>	<u>3,888</u>	<u>4,388</u>	<u>1,820</u>	<u>2,568</u>
<i>Excess of Revenues Over Expenditures</i>	2,712	2,212	4,263	2,051
Fund Balances at Beginning of Year	77,679	77,679	77,679	0
Prior Year Encumbrances Appropriated	<u>388</u>	<u>388</u>	<u>388</u>	<u>0</u>
Fund Balances at End of Year	<u>\$80,779</u>	<u>\$80,279</u>	<u>\$82,330</u>	<u>\$2,051</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$145,140	\$145,140	\$107,811	(\$37,329)
<i>Total Revenues</i>	<u>145,140</u>	<u>145,140</u>	<u>107,811</u>	<u>(37,329)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	129,450	129,450	128,809	641
Contractual Services	10,096	10,096	706	9,390
Materials and Supplies	4,418	4,418	3,302	1,116
Capital Outlay	6,000	6,000	290	5,710
Other	14,716	15,716	12,180	3,536
Total Legislative and Executive	<u>164,680</u>	<u>165,680</u>	<u>145,287</u>	<u>20,393</u>
<i>Total Expenditures</i>	<u>164,680</u>	<u>165,680</u>	<u>145,287</u>	<u>20,393</u>
<i>Excess of Revenues Under Expenditures</i>	(19,540)	(20,540)	(37,476)	(16,936)
Fund Balances at Beginning of Year	317,803	317,803	317,803	0
Prior Year Encumbrances Appropriated	<u>1,480</u>	<u>1,480</u>	<u>1,480</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$299,743</u></u>	<u><u>\$298,743</u></u>	<u><u>\$281,807</u></u>	<u><u>(\$16,936)</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$7,488	\$7,488	\$7,109	(\$379)
<i>Total Revenues</i>	<u>7,488</u>	<u>7,488</u>	<u>7,109</u>	<u>(379)</u>
Expenditures				
<i>Current:</i>				
General Government - Judicial Other	20,804	20,804	15,104	5,700
Total Judicial	<u>20,804</u>	<u>20,804</u>	<u>15,104</u>	<u>5,700</u>
<i>Total Expenditures</i>	<u>20,804</u>	<u>20,804</u>	<u>15,104</u>	<u>5,700</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,316)	(13,316)	(7,995)	5,321
Fund Balances at Beginning of Year	53,197	53,197	53,197	0
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
Fund Balances at End of Year	<u>\$40,181</u>	<u>\$40,181</u>	<u>\$45,502</u>	<u>\$5,321</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$871,500	\$874,344	\$874,344	\$0
Intergovernmental	1,803,532	1,824,352	1,824,352	0
Charges for Services	1,000	3,184	3,184	0
Other	4,900	15,000	15,000	0
<i>Total Revenues</i>	<u>2,680,932</u>	<u>2,716,880</u>	<u>2,716,880</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	1,375,618	1,697,154	1,697,154	0
Other	1,485,099	1,296,378	1,296,378	0
Total Human Services	<u>2,860,717</u>	<u>2,993,532</u>	<u>2,993,532</u>	<u>0</u>
Intergovernmental				
Contractual Services	0	297,374	297,374	0
Total Intergovernmental	<u>0</u>	<u>297,374</u>	<u>297,374</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,860,717</u>	<u>3,290,906</u>	<u>3,290,906</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(179,785)	(574,026)	(574,026)	0
Other Financing Sources				
Transfers In	0	5,967	5,967	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>5,967</u>	<u>5,967</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(179,785)	(568,059)	(568,059)	0
Fund Balances at Beginning of Year	565,029	565,029	565,029	0
Prior Year Encumbrances Appropriated	3,030	3,030	3,030	0
Fund Balances at End of Year	<u>\$388,274</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)
Indigent Driver Alcohol Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$156	\$156	\$110	(\$46)
<i>Total Revenues</i>	<u>156</u>	<u>156</u>	<u>110</u>	<u>(46)</u>
Expenditures				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	156	156	110	(46)
Fund Balances at Beginning of Year	<u>2,580</u>	<u>2,580</u>	<u>2,580</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,736</u></u>	<u><u>\$2,736</u></u>	<u><u>\$2,690</u></u>	<u><u>(\$46)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Senior Citizens Levy Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$464,000	\$461,563	\$461,563	\$0
Intergovernmental	87,563	88,955	88,955	0
<i>Total Revenues</i>	<u>551,563</u>	<u>550,518</u>	<u>550,518</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	538,443	538,118	538,118	0
Other	13,120	12,400	12,400	0
Total Human Services	<u>551,563</u>	<u>550,518</u>	<u>550,518</u>	<u>0</u>
<i>Total Expenditures</i>	<u>551,563</u>	<u>550,518</u>	<u>550,518</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>\$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)
Computer System Service Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$38,482	\$38,482	\$38,102	(\$380)
<i>Total Revenues</i>	<u>38,482</u>	<u>38,482</u>	<u>38,102</u>	<u>(380)</u>
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	35,792	35,792	33,819	1,973
Capital Outlay	5,300	5,300	0	5,300
Total Judicial	<u>41,092</u>	<u>41,092</u>	<u>33,819</u>	<u>7,273</u>
<i>Total Expenditures</i>	<u>41,092</u>	<u>41,092</u>	<u>33,819</u>	<u>7,273</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,610)	(2,610)	4,283	6,893
Fund Balances at Beginning of Year	<u>19,546</u>	<u>19,546</u>	<u>19,546</u>	<u>0</u>
Fund Balances at End of Year	<u>\$16,936</u>	<u>\$16,936</u>	<u>\$23,829</u>	<u>\$6,893</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, 2012

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
U.S. Rt. 23 Task Force Grants Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$51,467	\$64,968	\$85,468	\$20,500
<i>Total Revenues</i>	<u>51,467</u>	<u>64,968</u>	<u>85,468</u>	<u>20,500</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	25,728	47,906	47,906	0
Materials and Supplies	489	913	913	0
Capital Outlay	966	0	0	0
Other	12,248	68,454	68,454	0
Total Public Safety	<u>39,431</u>	<u>117,273</u>	<u>117,273</u>	<u>0</u>
<i>Total Expenditures</i>	<u>39,431</u>	<u>117,273</u>	<u>117,273</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	12,036	(52,305)	(31,805)	20,500
Other Financing Sources				
Transfers In	0	28,333	28,333	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>28,333</u>	<u>28,333</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	12,036	(23,972)	(3,472)	20,500
Fund Balances at Beginning of Year	32,379	32,379	32,379	0
Prior Year Encumbrances Appropriated	431	431	431	0
Fund Balances at End of Year	<u>\$44,846</u>	<u>\$8,838</u>	<u>\$29,338</u>	<u>\$20,500</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
FEMA Grants Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$55,080	\$79,969	\$79,969	\$0
<i>Total Revenues</i>	<u>55,080</u>	<u>79,969</u>	<u>79,969</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	149,331	174,220	174,220	0
Total Public Safety	<u>149,331</u>	<u>174,220</u>	<u>174,220</u>	<u>0</u>
<i>Total Expenditures</i>	<u>149,331</u>	<u>174,220</u>	<u>174,220</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(94,251)	(94,251)	(94,251)	0
Fund Balances at Beginning of Year	<u>94,251</u>	<u>94,251</u>	<u>94,251</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)
Richmondale Sewer Grant Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$154,958	\$50,566	\$50,566	\$0
<i>Total Revenues</i>	<u>154,958</u>	<u>50,566</u>	<u>50,566</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	168,189	63,797	63,797	0
Total Public Works	<u>168,189</u>	<u>63,797</u>	<u>63,797</u>	<u>0</u>
<i>Total Expenditures</i>	<u>168,189</u>	<u>63,797</u>	<u>63,797</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(13,231)	(13,231)	(13,231)	0
Fund Balances at Beginning of Year	<u>13,231</u>	<u>13,231</u>	<u>13,231</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)
Small Cities Block Grant Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$595,361	\$556,548	\$579,648	\$23,100
<i>Total Revenues</i>	<u>595,361</u>	<u>556,548</u>	<u>579,648</u>	<u>23,100</u>
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Other	661,616	688,876	688,876	0
Total Economic Development and Assistance	<u>661,616</u>	<u>688,876</u>	<u>688,876</u>	<u>0</u>
<i>Total Expenditures</i>	<u>661,616</u>	<u>688,876</u>	<u>688,876</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(66,255)	(132,328)	(109,228)	23,100
Fund Balances at Beginning of Year	166,932	166,932	166,932	0
Prior Year Encumbrances Appropriated	<u>13,789</u>	<u>13,789</u>	<u>13,789</u>	<u>0</u>
Fund Balances at End of Year	<u>\$114,466</u>	<u>\$48,393</u>	<u>\$71,493</u>	<u>\$23,100</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$31,363	\$62,726	\$63,226	\$500
Charges for Services	0	0	6,665	6,665
<i>Total Revenues</i>	31,363	62,726	69,891	7,165
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	29,412	58,030	58,030	0
Contractual Services	2,704	5,709	5,709	0
Materials and Supplies	5	1,720	1,598	122
Other	563	3,026	2,844	182
Total Public Safety	32,684	68,485	68,181	304
<i>Total Expenditures</i>	32,684	68,485	68,181	304
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,321)	(5,759)	1,710	7,469
Fund Balances at Beginning of Year	44,538	44,538	44,538	0
Fund Balances at End of Year	\$43,217	\$38,779	\$46,248	\$7,469

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Governments Collaboration Grant Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$64,025	\$64,025	\$64,025	\$0
<i>Total Revenues</i>	64,025	64,025	64,025	0
Expenditures				
Intergovernmental				
Contractual Services	38,579	38,579	38,579	0
Total Intergovernmental	38,579	38,579	38,579	0
<i>Total Expenditures</i>	38,579	38,579	38,579	0
<i>Excess of Revenues Over Expenditures</i>	25,446	25,446	25,446	0
Other Financing Uses				
Advances Out	(25,446)	(25,446)	(25,446)	0
<i>Total Other Financing Uses</i>	(25,446)	(25,446)	(25,446)	0
<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	\$0	\$0	\$0	\$0

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Moving Ohio Forward
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$384,000	\$0	\$0	\$0
<i>Total Revenues</i>	384,000	0	0	0
Expenditures				
<i>Current:</i>				
Community and Economic Development				
Contractual Services	384,000	1,205	1,205	0
Total Community and Economic Development	384,000	1,205	1,205	0
<i>Total Expenditures</i>	384,000	1,205	1,205	0
<i>Excess of Revenues Under Expenditures</i>	0	(1,205)	(1,205)	0
Other Financing Sources				
Advances In	0	10,000	10,000	0
<i>Total Other Financing Sources</i>	0	10,000	10,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	8,795	8,795	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$8,795	\$8,795	\$0

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Prison Diversion Subsidy Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$90,000	\$180,000	\$180,000	\$0
<i>Total Revenues</i>	90,000	180,000	180,000	0
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	83,022	129,937	129,937	0
Contractual Services	12,800	32,000	32,000	0
Materials and Supplies	6,409	6,430	6,430	0
Capital Outlay	5,096	5,426	5,426	0
Other	8,421	9,766	9,766	0
Total Public Safety	115,748	183,559	183,559	0
<i>Total Expenditures</i>	115,748	183,559	183,559	0
<i>Excess of Revenues Under Expenditures</i>	(25,748)	(3,559)	(3,559)	0
Fund Balances at Beginning of Year	19,418	19,418	19,418	0
Prior Year Encumbrances Appropriated	6,400	6,400	6,400	0
Fund Balances at End of Year	\$70	\$22,259	\$22,259	\$0

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, 2012

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff's OCJS Grants Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$99,151	\$183,736	\$183,736	\$0
<i>Total Revenues</i>	<u>99,151</u>	<u>183,736</u>	<u>183,736</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	20,986	55,236	55,236	0
Capital Outlay	8,534	8,534	8,534	0
Other	6,288	64,751	64,751	0
Total Public Safety	<u>35,808</u>	<u>128,521</u>	<u>128,521</u>	<u>0</u>
<i>Total Expenditures</i>	<u>35,808</u>	<u>128,521</u>	<u>128,521</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>63,343</u>	<u>55,215</u>	<u>55,215</u>	<u>0</u>
Other Financing Sources (Uses)				
Advances In	0	15,000	15,000	0
Advances Out	(69,500)	(69,500)	(69,500)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(69,500)</u>	<u>(54,500)</u>	<u>(54,500)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(6,157)</u>	<u>715</u>	<u>715</u>	<u>0</u>
Fund Balances at Beginning of Year	2,773	2,773	2,773	0
Prior Year Encumbrances Appropriated	<u>3,384</u>	<u>3,384</u>	<u>3,384</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$6,872</u></u>	<u><u>\$6,872</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$110,471	\$153,045	\$153,045	\$0
<i>Total Revenues</i>	<u>110,471</u>	<u>153,045</u>	<u>153,045</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Personal Services	33,144	29,883	29,883	0
Contractual Services	111,998	163,269	163,269	0
Materials and Supplies	10,734	12,306	12,306	0
Capital Outlay	10,000	14,849	14,849	0
Other	15,789	14,007	14,007	0
Total General Government - Judicial	<u>181,665</u>	<u>234,314</u>	<u>234,314</u>	<u>0</u>
<i>Total Expenditures</i>	<u>181,665</u>	<u>234,314</u>	<u>234,314</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(71,194)	(81,269)	(81,269)	0
Fund Balances at Beginning of Year	148,269	148,269	148,269	0
Prior Year Encumbrances Appropriated	<u>37,197</u>	<u>37,197</u>	<u>37,197</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$114,272</u></u>	<u><u>\$104,197</u></u>	<u><u>\$104,197</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Court IV-E Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$185,584	\$185,584	\$315,219	\$129,635
<i>Total Revenues</i>	<u>185,584</u>	<u>185,584</u>	<u>315,219</u>	<u>129,635</u>
Expenditures				
<i>Current:</i>				
General Government				
Judicial				
Contractual Services	0	8,011	8,011	0
Capital Outlay	0	5,000	4,818	182
Other	119,848	125,848	124,139	1,709
Total Judicial	<u>119,848</u>	<u>138,859</u>	<u>136,968</u>	<u>1,891</u>
<i>Total Expenditures</i>	<u>119,848</u>	<u>138,859</u>	<u>136,968</u>	<u>1,891</u>
<i>Excess of Revenues Over Expenditures</i>	65,736	46,725	178,251	131,526
Fund Balances at Beginning of Year	546,191	546,191	546,191	0
Prior Year Encumbrances Appropriated	<u>4,723</u>	<u>4,723</u>	<u>4,723</u>	<u>0</u>
Fund Balances at End of Year	<u>\$616,650</u>	<u>\$597,639</u>	<u>\$729,165</u>	<u>\$131,526</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$67,997	\$67,997	\$0
Interest	0	0	238	238
Other	0	0	3,098	3,098
<i>Total Revenues</i>	0	67,997	71,333	3,336
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Contractual Services	40,010	86,722	86,722	0
Total Economic Development and Assistance	40,010	86,722	86,722	0
<i>Total Expenditures</i>	40,010	86,722	86,722	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(40,010)	(18,725)	(15,389)	3,336
Fund Balances at Beginning of Year	87,587	87,587	87,587	0
Fund Balances at End of Year	\$47,577	\$68,862	\$72,198	\$3,336

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$61,671	\$68,009	\$68,009	\$0
<i>Total Revenues</i>	<u>61,671</u>	<u>68,009</u>	<u>68,009</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	65,117	80,212	80,212	0
Contractual Services	600	335	335	0
Materials and Supplies	893	1,697	1,697	0
Capital Outlay	0	1,333	1,333	0
Other	3,921	5,003	5,003	0
Total Judicial	<u>70,531</u>	<u>88,580</u>	<u>88,580</u>	<u>0</u>
<i>Total Expenditures</i>	<u>70,531</u>	<u>88,580</u>	<u>88,580</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,860)</u>	<u>(20,571)</u>	<u>(20,571)</u>	<u>0</u>
Other Financing Sources				
Transfers In	0	19,286	19,286	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>19,286</u>	<u>19,286</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(8,860)</u>	<u>(1,285)</u>	<u>(1,285)</u>	<u>0</u>
Fund Balances at Beginning of Year	8,609	8,609	8,609	0
Prior Year Encumbrances Appropriated	708	708	708	0
Fund Balances at End of Year	<u>\$457</u>	<u>\$8,032</u>	<u>\$8,032</u>	<u>\$0</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$30,800	\$14,180	\$13,988	(\$192)
<i>Total Revenues</i>	<u>30,800</u>	<u>14,180</u>	<u>13,988</u>	<u>(192)</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	4,435	7,685	7,435	250
Total Public Works	<u>4,435</u>	<u>7,685</u>	<u>7,435</u>	<u>250</u>
<i>Total Expenditures</i>	<u>4,435</u>	<u>7,685</u>	<u>7,435</u>	<u>250</u>
<i>Excess of Revenues Over Expenditures</i>	26,365	6,495	6,553	58
Other Financing Sources				
Advances In	0	250	250	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>250</u>	<u>250</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	26,365	6,745	6,803	58
Fund Balances at Beginning of Year	<u>64,753</u>	<u>64,753</u>	<u>64,753</u>	<u>0</u>
Fund Balances at End of Year	<u>\$91,118</u>	<u>\$71,498</u>	<u>\$71,556</u>	<u>\$58</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marine Patrol Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$20,106	\$20,106	\$0
<i>Total Revenues</i>	<u>0</u>	<u>20,106</u>	<u>20,106</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	644	27,597	27,597	0
Capital Outlay	1,569	0	0	0
Other	4,714	1,050	1,050	0
Total Public Safety	<u>6,927</u>	<u>28,647</u>	<u>28,647</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,927</u>	<u>28,647</u>	<u>28,647</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,927)</u>	<u>(8,541)</u>	<u>(8,541)</u>	<u>0</u>
Other Financing Sources				
Transfers In	0	6,702	6,702	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>6,702</u>	<u>6,702</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(6,927)</u>	<u>(1,839)</u>	<u>(1,839)</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>7,633</u>	<u>7,633</u>	<u>7,633</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$706</u></u>	<u><u>\$5,794</u></u>	<u><u>\$5,794</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff's Jail Diversion
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$58,142	\$58,142	\$58,142	\$0
<i>Total Revenues</i>	58,142	58,142	58,142	0
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	24,387	15,000	15,000	0
Contractual Services	14,720	14,720	14,720	0
Materials and Supplies	11,725	11,725	11,725	0
Capital Outlay	6,490	6,490	6,490	0
Other	820	820	820	0
Total Public Safety	58,142	48,755	48,755	0
<i>Total Expenditures</i>	58,142	48,755	48,755	0
<i>Excess of Revenues Over (Under) Expenditures</i>	0	9,387	9,387	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$9,387	\$9,387	\$0

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$71,440	\$71,440	\$64,990	(\$6,450)
<i>Total Revenues</i>	<u>71,440</u>	<u>71,440</u>	<u>64,990</u>	<u>(6,450)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	0	15,000	13,303	1,697
Contractual Services	60,000	60,000	8,887	51,113
Total General Government - Judicial	<u>60,000</u>	<u>75,000</u>	<u>22,190</u>	<u>52,810</u>
<i>Total Expenditures</i>	<u>60,000</u>	<u>75,000</u>	<u>22,190</u>	<u>52,810</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>11,440</u>	<u>(3,560)</u>	<u>42,800</u>	<u>46,360</u>
Other Financing Uses				
Transfers Out	(10,000)	(20,000)	(20,000)	0
<i>Total Other Financing Uses</i>	<u>(10,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	1,440	(23,560)	22,800	46,360
Fund Balances at Beginning of Year	<u>177,608</u>	<u>177,608</u>	<u>177,608</u>	<u>0</u>
Fund Balances at End of Year	<u>\$179,048</u>	<u>\$154,048</u>	<u>\$200,408</u>	<u>\$46,360</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$6,000	\$13,481	\$13,481	\$0
<i>Total Revenues</i>	<u>6,000</u>	<u>13,481</u>	<u>13,481</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Other	6,000	13,481	13,481	0
Total Legislative and Executive	<u>6,000</u>	<u>13,481</u>	<u>13,481</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,000</u>	<u>13,481</u>	<u>13,481</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>\$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)
Mediation Institutionalization Grant Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	19,699	20,595	20,595	0
Capital Outlay	500	0	0	0
Other	1,918	1,522	1,522	0
Total Judicial	22,117	22,117	22,117	0
<i>Total Expenditures</i>	22,117	22,117	22,117	0
<i>Excess of Revenues Under Expenditures</i>	(22,117)	(22,117)	(22,117)	0
Fund Balances at Beginning of Year	21,559	21,559	21,559	0
Prior Year Encumbrances Appropriated	558	558	558	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)
ODOT Freedom Grant Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$40,230	\$40,230	\$40,230	\$0
<i>Total Revenues</i>	<u>40,230</u>	<u>40,230</u>	<u>40,230</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Capital Outlay	40,230	40,230	40,230	0
Total Human Services	<u>40,230</u>	<u>40,230</u>	<u>40,230</u>	<u>0</u>
<i>Total Expenditures</i>	<u>40,230</u>	<u>40,230</u>	<u>40,230</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)
Rehabilitation Center Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Other	\$5,967	\$5,967	\$5,967	\$0
<i>Total Revenues</i>	<u>5,967</u>	<u>5,967</u>	<u>5,967</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	5,967	5,967	5,967	0
Other Financing Uses				
Transfers Out	(5,967)	(5,967)	(5,967)	0
<i>Total Other Financing Uses</i>	<u>(5,967)</u>	<u>(5,967)</u>	<u>(5,967)</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	<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)
Regional Multi-Purpose Facility Fund
For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$44,753	\$12,974	\$12,974	\$0
<i>Total Revenues</i>	<u>44,753</u>	<u>12,974</u>	<u>12,974</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Works				
Contractual Services	44,753	12,974	12,974	0
Total Public Works	<u>44,753</u>	<u>12,974</u>	<u>12,974</u>	<u>0</u>
<i>Total Expenditures</i>	<u>44,753</u>	<u>12,974</u>	<u>12,974</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)
Workforce Development Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$794,600	\$559,482	\$559,482	\$0
<i>Total Revenues</i>	<u>794,600</u>	<u>559,482</u>	<u>559,482</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	278,155	182,866	182,866	0
Materials and Supplies	10,000	174	174	0
Other	506,445	370,793	370,793	0
Total Human Services	<u>794,600</u>	<u>553,833</u>	<u>553,833</u>	<u>0</u>
Intergovernmental				
Contractual Services	0	8,202	8,202	0
Total Intergovernmental	<u>0</u>	<u>8,202</u>	<u>8,202</u>	<u>0</u>
<i>Total Expenditures</i>	<u>794,600</u>	<u>562,035</u>	<u>562,035</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	0	(2,553)	(2,553)	0
Fund Balances at Beginning of Year	<u>2,553</u>	<u>2,553</u>	<u>2,553</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,553</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)
Sheriff Concealed Weapon Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$105,000	\$105,000	\$119,122	\$14,122
<i>Total Revenues</i>	<u>105,000</u>	<u>105,000</u>	<u>119,122</u>	<u>14,122</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Materials and Supplies	1,000	1,000	1,000	0
Other	130,331	130,331	102,334	27,997
Total Public Safety	<u>131,331</u>	<u>131,331</u>	<u>103,334</u>	<u>27,997</u>
<i>Total Expenditures</i>	<u>131,331</u>	<u>131,331</u>	<u>103,334</u>	<u>27,997</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,331)	(26,331)	15,788	42,119
Fund Balances at Beginning of Year	44,594	44,594	44,594	0
Prior Year Encumbrances Appropriated	<u>13,331</u>	<u>13,331</u>	<u>13,331</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$31,594</u></u>	<u><u>\$31,594</u></u>	<u><u>\$73,713</u></u>	<u><u>\$42,119</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	17,013	0	0	0
Other	<u>13,793</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Public Safety	<u>30,806</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>30,806</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(30,806)	0	0	0
Fund Balances at Beginning of Year	<u>30,806</u>	<u>30,806</u>	<u>30,806</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$30,806</u></u>	<u><u>\$30,806</u></u>	<u><u>\$0</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$13,195	\$13,195
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>13,195</u>	<u>13,195</u>
Expenditures				
<i>Debt Service:</i>				
Principal Retirement	635,000	635,000	635,000	0
Interest and Fiscal Charges	399,657	399,657	399,657	0
Bond Issuance Costs	0	97,785	95,612	2,173
Total Debt Service	<u>1,034,657</u>	<u>1,132,442</u>	<u>1,130,269</u>	<u>2,173</u>
<i>Total Expenditures</i>	<u>1,034,657</u>	<u>1,132,442</u>	<u>1,130,269</u>	<u>2,173</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,034,657)</u>	<u>(1,132,442)</u>	<u>(1,117,074)</u>	<u>15,368</u>
Other Financing Sources (Uses)				
Bonds Issued	0	4,435,000	4,435,000	0
Premium on Debt Issued	0	185,702	185,702	0
Payment to Refunded Bond Escrow Agent	0	(4,522,917)	(4,522,917)	0
Transfers In	1,034,657	1,034,657	1,034,657	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,034,657</u>	<u>1,132,442</u>	<u>1,132,442</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	0	0	15,368	15,368
Fund Balances at Beginning of Year	<u>185,362</u>	<u>185,362</u>	<u>185,362</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$185,362</u></u>	<u><u>\$185,362</u></u>	<u><u>\$200,730</u></u>	<u><u>\$15,368</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Permanent Improvement Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Debt Service:</i>				
Interest and Fiscal Charges	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Total Debt Service	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>0</u>
Other Financing Sources				
Transfers In	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources</i>				
<i>Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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)
Airport Construction Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$23,851	\$408,329	\$404,282	(\$4,047)
<i>Total Revenues</i>	<u>23,851</u>	<u>408,329</u>	<u>404,282</u>	<u>(4,047)</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	18,582	425,724	425,724	0
Total Capital Outlay	<u>18,582</u>	<u>425,724</u>	<u>425,724</u>	<u>0</u>
<i>Total Expenditures</i>	<u>18,582</u>	<u>425,724</u>	<u>425,724</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	5,269	(17,395)	(21,442)	(4,047)
Other Financing Sources (Uses)				
Advances In	0	0	470,000	470,000
Advances Out	0	0	(470,000)	(470,000)
Transfers In	2,130	54,946	54,946	0
<i>Total Other Financing Sources (Uses)</i>	<u>2,130</u>	<u>54,946</u>	<u>54,946</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	7,399	37,551	33,504	(4,047)
Fund Balances at Beginning of Year	<u>5,373</u>	<u>5,373</u>	<u>5,373</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$12,772</u></u>	<u><u>\$42,924</u></u>	<u><u>\$38,877</u></u>	<u><u>(\$4,047)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Board of Developmental Disabilities Improvements Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>7,000</u>	<u>43,000</u>
Total Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>7,000</u>	<u>43,000</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>7,000</u>	<u>43,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(7,000)</u>	<u>43,000</u>
Other Financing Sources				
Transfers In	<u>100,000</u>	<u>500,000</u>	<u>400,000</u>	<u>(100,000)</u>
<i>Total Other Financing Sources</i>	<u>100,000</u>	<u>500,000</u>	<u>400,000</u>	<u>(100,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>50,000</u>	<u>450,000</u>	<u>393,000</u>	<u>(57,000)</u>
Fund Balances at Beginning of Year	<u>68,353</u>	<u>68,353</u>	<u>68,353</u>	<u>0</u>
Fund Balances at End of Year	<u>\$118,353</u>	<u>\$518,353</u>	<u>\$461,353</u>	<u>(\$57,000)</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, 2012*

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

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road and Bridge Improvements Fund
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$3,501	\$1,414,255	\$1,414,255	\$0
<i>Total Revenues</i>	<u>3,501</u>	<u>1,414,255</u>	<u>1,414,255</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	653,501	1,698,612	1,698,612	0
Total Capital Outlay	653,501	1,698,612	1,698,612	0
<i>Total Expenditures</i>	<u>653,501</u>	<u>1,698,612</u>	<u>1,698,612</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(650,000)</u>	<u>(284,357)</u>	<u>(284,357)</u>	<u>0</u>
Other Financing Sources				
Advances In	650,000	650,000	650,000	0
<i>Total Other Financing Sources</i>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	365,643	365,643	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	<u>\$0</u>	<u>\$365,643</u>	<u>\$365,643</u>	<u>\$0</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Ross County Service Center Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	<u>1,598</u>	<u>4,338</u>	<u>4,338</u>	<u>0</u>
Total Capital Outlay	<u>1,598</u>	<u>4,338</u>	<u>4,338</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,598</u>	<u>4,338</u>	<u>4,338</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,598)</u>	<u>(4,338)</u>	<u>(4,338)</u>	<u>0</u>
Fund Balances at Beginning of Year	<u>28,356</u>	<u>28,356</u>	<u>28,356</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$26,758</u></u>	<u><u>\$24,018</u></u>	<u><u>\$24,018</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
State Route 207 / US 23 Connector Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
<i>Debt Service:</i>				
Principal Retirement	107,578	107,578	107,578	0
Interest and Fiscal Charges	12,680	12,680	12,680	0
Total Debt Service	<u>120,258</u>	<u>120,258</u>	<u>120,258</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(120,258)</u>	<u>(120,258)</u>	<u>(120,258)</u>	<u>0</u>
Other Financing Sources				
Transfers In	120,258	120,258	120,258	0
<i>Total Other Financing Sources</i>	<u>120,258</u>	<u>120,258</u>	<u>120,258</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under 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)
Correctional and Law Enforcement Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$554,365	\$649,141	\$653,375	\$4,234
Other	45,000	45,000	19,555	(25,445)
<i>Total Revenues</i>	599,365	694,141	672,930	(21,211)
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	5,590,393	5,639,746	5,248,299	391,447
Materials and Supplies	593,801	598,801	570,292	28,509
Contractual Services	441,600	460,200	317,743	142,457
Capital Outlay	140,000	192,601	189,227	3,374
Other	1,034,043	1,049,905	970,777	79,128
<i>Total Public Safety</i>	7,799,837	7,941,253	7,296,338	644,915
<i>Total Expenditures</i>	7,799,837	7,941,253	7,296,338	644,915
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,200,472)	(7,247,112)	(6,623,408)	623,704
Other Financing Sources (Uses)				
Advances Out	(43,622)	(43,622)	(43,622)	0
Transfers In	6,508,899	6,508,899	6,508,899	0
Transfers Out	0	(35,035)	(35,035)	0
<i>Total Other Financing Sources (Uses)</i>	6,465,277	6,430,242	6,430,242	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(735,195)	(816,870)	(193,166)	623,704
Fund Balances at Beginning of Year	481,315	481,315	481,315	0
Prior Year Encumbrances Appropriated	191,574	191,574	191,574	0
Fund Balances at End of Year	(\$62,306)	(\$143,981)	\$479,723	\$623,704

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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$440,000	\$440,000	\$465,146	\$25,146
<i>Total Revenues</i>	<u>440,000</u>	<u>440,000</u>	<u>465,146</u>	<u>25,146</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	311,494	310,494	304,161	6,333
Contractual Services	779	779	527	252
Materials and Supplies	13,068	13,068	9,004	4,064
Capital Outlay	2,500	3,500	2,397	1,103
Other	4,700	4,700	2,629	2,071
Total Legislative and Executive	<u>332,541</u>	<u>332,541</u>	<u>318,718</u>	<u>13,823</u>
<i>Total Expenditures</i>	<u>332,541</u>	<u>332,541</u>	<u>318,718</u>	<u>13,823</u>
<i>Excess of Revenues Over Expenditures</i>	<u>107,459</u>	<u>107,459</u>	<u>146,428</u>	<u>38,969</u>
Other Financing Uses				
Transfers Out	(100,000)	(100,000)	(100,000)	0
<i>Total Other Financing Uses</i>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	7,459	7,459	46,428	38,969
Fund Balances at Beginning of Year	80,302	80,302	80,302	0
Prior Year Encumbrances Appropriated	97	97	97	0
Fund Balances at End of Year	<u>\$87,858</u>	<u>\$87,858</u>	<u>\$126,827</u>	<u>\$38,969</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>Actual</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Contractual Services	26,322	26,322	26,232	90
Total Legislative and Executive	26,322	26,322	26,232	90
<i>Total Expenditures</i>	26,322	26,322	26,232	90
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,322)	(26,322)	(26,232)	90
Other Financing Sources				
Transfers In	0	0	26,232	26,232
<i>Total Other Financing Sources</i>	0	0	26,232	26,232
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(26,322)	(26,322)	0	26,322
Fund Balances at Beginning of Year	32,180	32,180	32,180	0
Fund Balances at End of Year	<u>\$5,858</u>	<u>\$5,858</u>	<u>\$32,180</u>	<u>\$26,322</u>

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

Nonmajor Enterprise Fund

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

County Wide Sewer

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

Nonmajor Internal Service Fund

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

Ross County Group Insurance

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

Ross County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget and Actual (Budget Basis)
County Wide Sewer Fund
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$51,000	\$51,000	\$50,017	(\$983)
Other Revenues	4,000	4,000	4,234	234
<i>Total Revenues</i>	55,000	55,000	54,251	(749)
Expenses				
Contractual Services	34,080	34,080	31,377	2,703
Other Expenses	3,090	3,090	2,810	280
<i>Total Expenses</i>	37,170	37,170	34,187	2,983
<i>Excess of Revenues Over Expenses</i>	17,830	17,830	20,064	2,234
Fund Equity at Beginning of Year	90,510	90,510	90,510	0
Prior Year Encumbrances Appropriated	4,120	4,120	4,120	0
Fund Equity at End of Year	\$112,460	\$112,460	\$114,694	\$2,234

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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$8,210,000	\$8,210,000	\$7,970,383	(\$239,617)
Other	0	0	36,407	36,407
<i>Total Revenues</i>	<u>8,210,000</u>	<u>8,210,000</u>	<u>8,006,790</u>	<u>(203,210)</u>
Expenses				
Contractual Services	7,847,000	7,845,000	7,559,858	285,142
Claims	125,000	125,000	78,848	46,152
Refunds	3,000	6,000	5,305	695
<i>Total Expenses</i>	<u>7,975,000</u>	<u>7,976,000</u>	<u>7,644,011</u>	<u>331,989</u>
<i>Excess of Revenues Over Expenses</i>	<u>235,000</u>	<u>234,000</u>	<u>362,779</u>	<u>128,779</u>
Other Financing Sources				
Interest	5,000	5,000	5,632	632
<i>Total Other Financing Sources</i>	<u>5,000</u>	<u>5,000</u>	<u>5,632</u>	<u>632</u>
<i>Excess of Revenues and Other Financing Sources Over Expenses</i>	240,000	239,000	368,411	129,411
Fund Equity at Beginning of Year	<u>1,070,701</u>	<u>1,070,701</u>	<u>1,070,701</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$1,310,701</u></u>	<u><u>\$1,309,701</u></u>	<u><u>\$1,439,112</u></u>	<u><u>\$129,411</u></u>

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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 used to help prevent juvenile delinquency.

Mary Keiser Trust

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

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.

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.

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

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

Indigent Defense Recoupment Agency

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

Miscellaneous Agency

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

Alimony and Child Support Agency

To account for monies received from alimony and child support collections and monies distributed to court-designated recipients by Ross County Job and Family Services.

Jail Inmate Agency

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

County Sheriff Agency

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

County Court Agency

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

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

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

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

Ross County, Ohio
Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2012

	Children Services Trust	Juvenile Delinquency Prevention Trust	Mary Keiser Trust	Total Private Purpose Trust Funds
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$17,617	\$6,043	\$16,306	\$39,966
Cash and Cash Equivalents in Segregated Accounts	181,717	0	89,723	271,440
<i>Total Assets</i>	<u>199,334</u>	<u>6,043</u>	<u>106,029</u>	<u>311,406</u>
Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position				
Held in Trust for Other Individuals and Organizations	<u>199,334</u>	<u>6,043</u>	<u>106,029</u>	<u>311,406</u>
<i>Total Net Position</i>	<u><u>\$199,334</u></u>	<u><u>\$6,043</u></u>	<u><u>\$106,029</u></u>	<u><u>\$311,406</u></u>

Ross County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2012

	Children Services Trust	Juvenile Delinquency Prevention Trust	Mary Keiser Trust	Total Private Purpose Trust Funds
Additions				
Interest	\$1,935	\$0	\$1,751	\$3,686
Miscellaneous	1,717	0	0	1,717
<i>Total Additions</i>	3,652	0	1,751	5,403
Deductions				
Human Services	5,611	0	1,407	7,018
<i>Total Deductions</i>	5,611	0	1,407	7,018
<i>Change in Net Position</i>	(1,959)	0	344	(1,615)
<i>Net Position at Beginning of Year</i>	201,293	6,043	105,685	313,021
<i>Net Position at End of Year</i>	<u>\$199,334</u>	<u>\$6,043</u>	<u>\$106,029</u>	<u>\$311,406</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$100	\$100	\$66	(\$34)
Other	1,900	1,900	1,717	(183)
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>1,783</u>	<u>(217)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Other	18,549	2,715	2,715	0
Total Human Services	<u>18,549</u>	<u>2,715</u>	<u>2,715</u>	<u>0</u>
<i>Total Expenditures</i>	<u>18,549</u>	<u>2,715</u>	<u>2,715</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(16,549)	(715)	(932)	(217)
Fund Balances at Beginning of Year	18,533	18,533	18,533	0
Prior Year Encumbrances Appropriated	<u>16</u>	<u>16</u>	<u>16</u>	<u>0</u>
Fund Balances at End of Year	<u>\$2,000</u>	<u>\$17,834</u>	<u>\$17,617</u>	<u>(\$217)</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, 2012*

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

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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$1,600	\$1,600	\$847	(\$753)
<i>Total Revenues</i>	<u>1,600</u>	<u>1,600</u>	<u>847</u>	<u>(753)</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	1,600	1,600	847	(753)
Fund Balances at Beginning of Year	<u>15,459</u>	<u>15,459</u>	<u>15,459</u>	<u>0</u>
Fund Balances at End of Year	<u>\$17,059</u>	<u>\$17,059</u>	<u>\$16,306</u>	<u>(\$753)</u>

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Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	1/1/2012 Balance	2012 Additions	2012 Reductions	12/31/2012 Balance
S.C.O.R. Juvenile Detention Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$70,301	\$1,466,905	\$1,456,023	\$81,183
<i>Total Assets</i>	<u>\$70,301</u>	<u>\$1,466,905</u>	<u>\$1,456,023</u>	<u>\$81,183</u>
Liabilities				
Intergovernmental Payable	\$70,301	\$1,466,905	\$1,456,023	\$81,183
<i>Total Liabilities</i>	<u>\$70,301</u>	<u>\$1,466,905</u>	<u>\$1,456,023</u>	<u>\$81,183</u>
 Workforce Development Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$9,857	\$3,937,469	\$3,947,326	\$0
<i>Total Assets</i>	<u>\$9,857</u>	<u>\$3,937,469</u>	<u>\$3,947,326</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$9,857	\$3,937,469	\$3,947,326	\$0
<i>Total Liabilities</i>	<u>\$9,857</u>	<u>\$3,937,469</u>	<u>\$3,947,326</u>	<u>\$0</u>
 Ross County Health District Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$611,770	\$6,327,941	\$6,298,602	\$641,109
<i>Total Assets</i>	<u>\$611,770</u>	<u>\$6,327,941</u>	<u>\$6,298,602</u>	<u>\$641,109</u>
Liabilities				
Intergovernmental Payable	\$611,770	\$6,327,941	\$6,298,602	\$641,109
<i>Total Liabilities</i>	<u>\$611,770</u>	<u>\$6,327,941</u>	<u>\$6,298,602</u>	<u>\$641,109</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	1/1/2012 Balance	2012 Additions	2012 Reductions	12/31/2012 Balance
Convention Facilities Authority Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$8,209	\$93,996	\$80,767	\$21,438
<i>Total Assets</i>	<u>\$8,209</u>	<u>\$93,996</u>	<u>\$80,767</u>	<u>\$21,438</u>
Liabilities				
Intergovernmental Payable	\$8,209	\$93,996	\$80,767	\$21,438
<i>Total Liabilities</i>	<u>\$8,209</u>	<u>\$93,996</u>	<u>\$80,767</u>	<u>\$21,438</u>
Paint Valley ADAMH Board				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$3,163,097	\$17,922,200	\$16,915,828	\$4,169,469
<i>Total Assets</i>	<u>\$3,163,097</u>	<u>\$17,922,200</u>	<u>\$16,915,828</u>	<u>\$4,169,469</u>
Liabilities				
Intergovernmental Payable	\$3,163,097	\$17,922,200	\$16,915,828	\$4,169,469
<i>Total Liabilities</i>	<u>\$3,163,097</u>	<u>\$17,922,200</u>	<u>\$16,915,828</u>	<u>\$4,169,469</u>
Soil & Water Conservation Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$40,901	\$456,570	\$434,560	\$62,911
<i>Total Assets</i>	<u>\$40,901</u>	<u>\$456,570</u>	<u>\$434,560</u>	<u>\$62,911</u>
Liabilities				
Intergovernmental Payable	\$40,901	\$456,570	\$434,560	\$62,911
<i>Total Liabilities</i>	<u>\$40,901</u>	<u>\$456,570</u>	<u>\$434,560</u>	<u>\$62,911</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	1/1/2012 Balance	2012 Additions	2012 Reductions	12/31/2012 Balance
Joint Solid Waste Management Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$368,672	\$338,187	\$401,550	\$305,309
<i>Total Assets</i>	<u>\$368,672</u>	<u>\$338,187</u>	<u>\$401,550</u>	<u>\$305,309</u>
Liabilities				
Intergovernmental Payable	\$368,672	\$338,187	\$401,550	\$305,309
<i>Total Liabilities</i>	<u>\$368,672</u>	<u>\$338,187</u>	<u>\$401,550</u>	<u>\$305,309</u>
 Park District Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$85,781	\$179,280	\$187,399	\$77,662
<i>Total Assets</i>	<u>\$85,781</u>	<u>\$179,280</u>	<u>\$187,399</u>	<u>\$77,662</u>
Liabilities				
Intergovernmental Payable	\$85,781	\$179,280	\$187,399	\$77,662
<i>Total Liabilities</i>	<u>\$85,781</u>	<u>\$179,280</u>	<u>\$187,399</u>	<u>\$77,662</u>
 Agency Tax				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$3,083,824	\$64,383,624	\$64,581,755	\$2,885,693
Intergovernmental Receivable	3,076,515	2,195,772	3,076,515	2,195,772
Property Taxes Receivable	39,447,446	39,887,852	39,447,446	39,887,852
<i>Total Assets</i>	<u>\$45,607,785</u>	<u>\$106,467,248</u>	<u>\$107,105,716</u>	<u>\$44,969,317</u>
Liabilities				
Intergovernmental Payable	\$45,607,785	\$106,467,248	\$107,105,716	\$44,969,317
<i>Total Liabilities</i>	<u>\$45,607,785</u>	<u>\$106,467,248</u>	<u>\$107,105,716</u>	<u>\$44,969,317</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	1/1/2012 Balance	2012 Additions	2012 Reductions	12/31/2012 Balance
<i>Indigent Defense Recoupment Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,343	\$29,903	\$30,043	\$2,203
<i>Total Assets</i>	<u>\$2,343</u>	<u>\$29,903</u>	<u>\$30,043</u>	<u>\$2,203</u>
Liabilities				
Intergovernmental Payable	\$2,343	\$29,903	\$30,043	\$2,203
<i>Total Liabilities</i>	<u>\$2,343</u>	<u>\$29,903</u>	<u>\$30,043</u>	<u>\$2,203</u>
<i>Miscellaneous Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$114,317	\$2,179,760	\$682,216	\$1,611,861
<i>Total Assets</i>	<u>\$114,317</u>	<u>\$2,179,760</u>	<u>\$682,216</u>	<u>\$1,611,861</u>
Liabilities				
Intergovernmental Payable	\$114,317	\$2,179,760	\$682,216	\$1,611,861
<i>Total Liabilities</i>	<u>\$114,317</u>	<u>\$2,179,760</u>	<u>\$682,216</u>	<u>\$1,611,861</u>
<i>Alimony & Child Support Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$3,922	\$409,427	\$407,260	\$6,089
<i>Total Assets</i>	<u>\$3,922</u>	<u>\$409,427</u>	<u>\$407,260</u>	<u>\$6,089</u>
Liabilities				
Undistributed Monies	\$3,922	\$409,427	\$407,260	\$6,089
<i>Total Liabilities</i>	<u>\$3,922</u>	<u>\$409,427</u>	<u>\$407,260</u>	<u>\$6,089</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	1/1/2012 Balance	2012 Additions	2012 Reductions	12/31/2012 Balance
<i>Jail Inmate Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$86,615	\$250,809	\$246,636	\$90,788
<i>Total Assets</i>	<u>\$86,615</u>	<u>\$250,809</u>	<u>\$246,636</u>	<u>\$90,788</u>
Liabilities				
Deposits Held and Due to Others	\$86,615	\$250,809	\$246,636	\$90,788
<i>Total Liabilities</i>	<u>\$86,615</u>	<u>\$250,809</u>	<u>\$246,636</u>	<u>\$90,788</u>
 <i>County Sheriff Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$171,315	\$1,674,047	\$1,645,975	\$199,387
<i>Total Assets</i>	<u>\$171,315</u>	<u>\$1,674,047</u>	<u>\$1,645,975</u>	<u>\$199,387</u>
Liabilities				
Deposits Held and Due to Others	\$171,315	\$1,674,047	\$1,645,975	\$199,387
<i>Total Liabilities</i>	<u>\$171,315</u>	<u>\$1,674,047</u>	<u>\$1,645,975</u>	<u>\$199,387</u>
 <i>County Court Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$746,702	\$9,536,469	\$9,531,512	\$751,659
<i>Total Assets</i>	<u>\$746,702</u>	<u>\$9,536,469</u>	<u>\$9,531,512</u>	<u>\$751,659</u>
Liabilities				
Intergovernmental Payable	\$154,372	\$8,262,581	\$8,295,104	\$121,849
Undistributed Monies	532,925	1,096,873	1,059,512	570,286
Deposits Held and Due to Others	59,405	177,015	176,896	59,524
<i>Total Liabilities</i>	<u>\$746,702</u>	<u>\$9,536,469</u>	<u>\$9,531,512</u>	<u>\$751,659</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	1/1/2012 Balance	2012 Additions	2012 Reductions	12/31/2012 Balance
<i>Family and Child First Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$136,641	\$344,518	\$404,981	\$76,178
<i>Total Assets</i>	<u>\$136,641</u>	<u>\$344,518</u>	<u>\$404,981</u>	<u>\$76,178</u>
Liabilities				
Intergovernmental Payable	\$136,641	\$344,518	\$404,981	\$76,178
<i>Total Liabilities</i>	<u>\$136,641</u>	<u>\$344,518</u>	<u>\$404,981</u>	<u>\$76,178</u>
<i>Emergency Planning Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$35,557	\$0	\$8,238	\$27,319
<i>Total Assets</i>	<u>\$35,557</u>	<u>\$0</u>	<u>\$8,238</u>	<u>\$27,319</u>
Liabilities				
Intergovernmental Payable	\$35,557	\$0	\$8,238	\$27,319
<i>Total Liabilities</i>	<u>\$35,557</u>	<u>\$0</u>	<u>\$8,238</u>	<u>\$27,319</u>
<i>County Assessments Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$409,873	\$409,873	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$409,873</u>	<u>\$409,873</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$409,873	\$409,873	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$409,873</u>	<u>\$409,873</u>	<u>\$0</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2012

	1/1/2012 Balance	2012 Additions	2012 Reductions	12/31/2012 Balance
All Agency Funds				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$7,731,270	\$98,070,226	\$95,839,161	\$9,962,335
Cash and Cash Equivalents in Segregated Accounts	1,008,554	11,870,752	11,831,383	1,047,923
Intergovernmental Receivable	3,076,515	2,195,772	3,076,515	2,195,772
Property Taxes Receivable	39,447,446	39,887,852	39,447,446	39,887,852
<i>Total Assets</i>	<u>\$51,263,785</u>	<u>152,024,602</u>	<u>150,194,505</u>	<u>\$53,093,882</u>
Liabilities				
Intergovernmental Payable	\$50,409,603	\$148,006,558	\$146,248,353	\$52,167,808
Undistributed Monies	536,847	1,506,300	1,466,772	576,375
Deposits Held and Due to Others	317,335	2,101,871	2,069,507	349,699
<i>Total Liabilities</i>	<u>\$51,263,785</u>	<u>\$151,614,729</u>	<u>\$149,784,632</u>	<u>\$53,093,882</u>

STATISTICAL SECTION



Adena State Memorial

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

Back of Statistical Section Divider

Ross County, Ohio

Statistical Section

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

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

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

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

Table 1

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental Activities:				
Net Investment in Capital Assets	\$31,133,018	\$29,093,115	\$28,473,512	\$27,509,015
Restricted for:				
Capital Projects	349,321	91,724	83,540	302,976
Debt Service	592,273	825,854	398,389	378,083
Other Purposes	5,024,244	5,156,772	8,233,170	7,221,588
Unrestricted	<u>694,341</u>	<u>1,325,119</u>	<u>972,953</u>	<u>360,772</u>
Total Governmental Activities Net Position	<u><u>\$37,793,197</u></u>	<u><u>\$36,492,584</u></u>	<u><u>\$38,161,564</u></u>	<u><u>\$35,772,434</u></u>
Business-Type Activities:				
Net Investment in Capital Assets	\$131,393	\$130,862	\$116,415	\$111,415
Unrestricted	<u>50,219</u>	<u>48,879</u>	<u>51,418</u>	<u>52,844</u>
Total Business-type Activities Net Position	<u><u>\$181,612</u></u>	<u><u>\$179,741</u></u>	<u><u>\$167,833</u></u>	<u><u>\$164,259</u></u>
Primary Government:				
Net Investment in Capital Assets	\$31,264,411	\$29,223,977	\$28,589,927	\$27,620,430
Restricted	5,965,838	6,074,350	8,715,099	7,902,647
Unrestricted	<u>744,560</u>	<u>1,373,998</u>	<u>1,024,371</u>	<u>413,616</u>
Total Primary Government Net Position	<u><u>\$37,974,809</u></u>	<u><u>\$36,672,325</u></u>	<u><u>\$38,329,397</u></u>	<u><u>\$35,936,693</u></u>

2007	2008	2009	2010	2011	2012
\$28,050,320	\$28,280,507	\$29,706,359	\$28,514,024	\$27,758,697	\$27,036,000
80,935	382,019	235,850	69,886	115,821	636,447
295,873	180,354	115,426	136,193	142,282	164,186
9,727,402	10,369,937	10,541,715	11,398,071	12,248,297	11,726,397
(103,241)	1,614,387	3,953,743	5,841,309	7,650,779	9,600,853
<u>\$38,051,289</u>	<u>\$40,827,204</u>	<u>\$44,553,093</u>	<u>\$45,959,483</u>	<u>\$47,915,876</u>	<u>\$49,163,883</u>
\$106,415	\$101,415	\$96,415	\$91,415	\$86,415	\$81,415
51,033	23,236	50,936	75,203	100,095	126,136
<u>\$157,448</u>	<u>\$124,651</u>	<u>\$147,351</u>	<u>\$166,618</u>	<u>\$186,510</u>	<u>\$207,551</u>
\$28,156,735	\$28,381,922	\$29,802,774	\$28,605,439	\$27,845,112	\$27,117,415
10,104,210	10,932,310	10,892,991	11,604,150	12,506,400	12,527,030
(52,208)	1,637,623	4,004,679	5,916,512	7,750,874	9,726,989
<u>\$38,208,737</u>	<u>\$40,951,855</u>	<u>\$44,700,444</u>	<u>\$46,126,101</u>	<u>\$48,102,386</u>	<u>\$49,371,434</u>

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

Table 2

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$5,302,353	\$6,112,287	\$6,524,373	\$6,679,728	\$6,388,693	\$6,219,012	\$6,038,689	\$7,121,162	\$6,611,573	\$7,344,451
Judicial	2,896,082	2,694,520	3,069,427	3,295,833	3,602,469	4,063,096	4,001,088	3,939,912	3,925,370	3,854,386
Public Safety	8,485,222	9,337,424	10,153,820	10,989,133	10,626,470	11,381,124	10,166,766	9,670,250	10,328,105	10,513,655
Public Works	5,680,207	6,472,804	7,190,307	7,755,225	7,102,563	6,143,054	8,100,154	8,232,899	8,647,091	7,494,569
Health	591,009	550,156	783,539	691,278	618,517	633,843	506,371	688,518	697,433	665,536
Human Services	21,605,687	21,578,517	21,081,835	26,473,844	25,885,394	24,751,610	25,364,508	22,501,002	21,379,105	21,951,312
Economic Development and Assistance	710,199	816,568	652,563	2,160,618	827,859	884,524	665,792	1,798,263	1,182,144	986,275
Other	600,673	1,265,928	0	0	0	0	0	15,975	0	0
Issuance Costs	0	0	0	0	0	0	0	0	0	95,612
Interest and Fiscal Charges	704,761	519,024	517,629	538,846	737,698	747,836	597,639	522,118	485,486	462,787
<i>Total Governmental Activities Expenses</i>	<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>	<u>54,490,099</u>	<u>53,256,307</u>	<u>53,368,583</u>
Business-type Activities:										
County Wide Sewer	22,940	38,832	55,990	57,806	62,209	88,292	32,514	34,920	33,525	33,686
<i>Total Business-type Activities Expenses</i>	<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>	<u>34,920</u>	<u>33,525</u>	<u>33,686</u>
<i>Total Primary Government Expenses</i>	<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>	<u>54,525,019</u>	<u>53,289,832</u>	<u>53,402,269</u>
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	2,371,947	2,001,085	3,158,924	3,119,295	2,919,583	3,148,672	3,107,033	3,269,614	3,477,977	3,555,761
Judicial	244,379	472,265	514,157	540,336	569,196	721,347	582,060	697,951	701,644	689,247
Public Safety	1,078,294	1,810,719	1,912,641	2,381,964	2,085,711	2,282,713	2,536,455	2,550,286	1,295,517	1,259,429
Public Works	27,040	49,405	872,649	851,040	833,107	848,956	1,010,661	832,380	1,188,538	522,657
Human Services	951,513	1,369,638	1,211,938	1,007,552	1,047,785	789,917	834,037	894,889	699,609	638,112
Other	0	50,675	0	0	0	0	0	0	0	0
Operating Grants and Contributions	18,220,582	19,389,634	20,659,818	25,196,492	25,305,168	24,382,925	25,833,502	22,345,912	21,019,614	19,720,894
Capital Grants and Contributions	868,549	669,201	805,799	1,834,988	1,098,434	1,773,849	2,157,455	1,130,012	481,775	2,202,631
<i>Total Governmental Activities Program Revenues</i>	<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>	<u>31,721,044</u>	<u>28,864,674</u>	<u>28,588,731</u>
Business-type Activities:										
Charges for Services										
County Wide Sewer	13,433	36,080	51,439	52,961	50,825	53,499	53,554	51,600	48,941	50,493
<i>Total Business-type Activities Program Revenues</i>	<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>	<u>51,600</u>	<u>48,941</u>	<u>50,493</u>
<i>Total Primary Government Program Revenues</i>	<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>	<u>31,772,644</u>	<u>28,913,615</u>	<u>28,639,224</u>
Net (Expense)/Revenue										
Governmental Activities	(22,813,889)	(23,534,606)	(20,837,567)	(23,652,838)	(21,930,679)	(20,875,720)	(19,379,804)	(22,769,055)	(24,391,633)	(24,779,852)
Business-type Activities	(9,507)	(2,752)	(4,551)	(4,845)	(11,384)	(34,793)	21,040	16,680	15,416	16,807
<i>Total Primary Government Net (Expense)/Revenue</i>	<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>	<u>(\$22,752,375)</u>	<u>(\$24,376,217)</u>	<u>(\$24,763,045)</u>

(continued)

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
Children Services	\$750,569	\$965,488	\$949,133	\$884,777	\$991,291	\$902,310	\$844,848	\$862,004	\$885,756	\$864,326
Board of Developmental Disabilities	4,027,830	4,075,270	4,842,474	4,821,451	4,750,291	4,603,716	4,310,553	4,533,998	5,704,046	5,575,921
Senior Citizens	224,964	289,647	284,740	283,504	301,076	477,140	447,234	456,618	465,688	456,343
General Operating	1,578,705	1,940,898	1,992,328	1,988,636	1,981,740	2,250,984	3,034,638	3,103,539	3,184,356	3,107,589
Sales Tax for:										
General Operating	10,235,263	10,866,704	10,668,370	11,219,814	11,221,082	11,063,568	11,212,937	12,000,398	12,433,761	13,388,887
Grants and Entitlements not										
Restricted to Specific Programs	2,489,333	1,846,749	1,729,969	1,728,241	1,934,303	1,396,402	1,600,032	1,279,565	2,641,377	1,380,032
Gain on Sale of Capital Asset	92,027	0	0	0	0	0	0	0	0	0
Investment Earnings	212,671	223,769	605,428	980,435	838,378	624,595	356,226	207,628	176,371	180,512
Miscellaneous	2,699,352	2,055,975	867,072	652,083	2,191,373	1,118,999	1,299,225	1,443,552	965,929	1,074,249
Transfers	354	552	1,129	0	0	0	0	0	0	0
<i>Total Governmental Activities</i>	<u>22,311,068</u>	<u>22,265,052</u>	<u>21,940,643</u>	<u>22,558,941</u>	<u>24,209,534</u>	<u>22,437,714</u>	<u>23,105,693</u>	<u>23,887,302</u>	<u>26,457,284</u>	<u>26,027,859</u>
Business-type Activities:										
Investment Earnings	354	552	1,129	0	0	0	0	0	0	0
Miscellaneous	641	881	1,559	1,271	4,573	1,996	1,660	2,587	4,476	4,234
Transfers	(354)	(552)	(1,129)	0	0	0	0	0	0	0
<i>Total Business-type Activities</i>	<u>641</u>	<u>881</u>	<u>1,559</u>	<u>1,271</u>	<u>4,573</u>	<u>1,996</u>	<u>1,660</u>	<u>2,587</u>	<u>4,476</u>	<u>4,234</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>22,311,709</u>	<u>22,265,933</u>	<u>21,942,202</u>	<u>22,560,212</u>	<u>24,214,107</u>	<u>22,439,710</u>	<u>23,107,353</u>	<u>23,889,889</u>	<u>26,461,760</u>	<u>26,032,093</u>
Change in Net Position										
Governmental Activities	(502,821)	(1,269,554)	1,103,076	(1,093,897)	2,278,855	1,561,994	3,725,889	1,118,247	2,065,651	1,248,007
Business-type Activities	(8,866)	(1,871)	(2,992)	(3,574)	(6,811)	(32,797)	22,700	19,267	19,892	21,041
<i>Total Primary Government Change in Net Position</i>	<u>(\$511,687)</u>	<u>(\$1,271,425)</u>	<u>\$1,100,084</u>	<u>(\$1,097,471)</u>	<u>\$2,272,044</u>	<u>\$1,529,197</u>	<u>\$3,748,589</u>	<u>\$1,137,514</u>	<u>\$2,085,543</u>	<u>\$1,269,048</u>

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

Table 3

	2003	2004	2005	2006	2007
General Fund					
Nonspendable	\$0	\$0	\$0	\$0	\$0
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
Reserved	164,390	1,074,988	607,107	302,243	308,881
Unreserved	4,329,872	3,017,890	3,098,832	3,510,467	3,340,163
<i>Total General Fund</i>	<u>4,494,262</u>	<u>4,092,878</u>	<u>3,705,939</u>	<u>3,812,710</u>	<u>3,649,044</u>
All Other Governmental Funds					
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed	0	0	0	0	0
Unassigned	0	0	0	0	0
Reserved	629,286	257,501	746,516	723,227	521,341
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	3,775,938	2,363,620	3,642,028	2,589,123	5,846,115
Debt Service Funds	619,818	803,536	396,524	397,428	414,775
Capital Projects Funds	11,110	91,724	83,540	3,722	(2,712,965)
<i>Total All Other Governmental Funds</i>	<u>5,036,152</u>	<u>3,516,381</u>	<u>4,868,608</u>	<u>3,713,500</u>	<u>4,069,266</u>
<i>Total Governmental Funds</i>	<u><u>\$9,530,414</u></u>	<u><u>\$7,609,259</u></u>	<u><u>\$8,574,547</u></u>	<u><u>\$7,526,210</u></u>	<u><u>\$7,718,310</u></u>

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

2008	2009	2010	2011	2012
\$0	\$0	\$1,037,559	\$1,263,648	\$1,364,179
0	0	819,700	280,120	622,288
0	0	257,876	639,898	503,566
0	0	4,218,757	4,532,169	5,337,549
299,570	824,254	0	0	0
2,687,406	3,008,666	0	0	0
<u>2,986,976</u>	<u>3,832,920</u>	<u>6,333,892</u>	<u>6,715,835</u>	<u>7,827,582</u>
0	0	556,690	1,379,345	421,914
0	0	7,617,474	8,990,716	9,008,661
0	0	238,485	282,071	686,101
0	0	(2,049,950)	(1,973,915)	(1,867,714)
387,508	1,775,272	0	0	0
6,997,107	4,704,681	0	0	0
167,627	166,191	0	0	0
(153,903)	(295,526)	0	0	0
<u>7,398,339</u>	<u>6,350,618</u>	<u>6,362,699</u>	<u>8,678,217</u>	<u>8,248,962</u>
<u>\$10,385,315</u>	<u>\$10,183,538</u>	<u>\$12,696,591</u>	<u>\$15,394,052</u>	<u>\$16,076,544</u>

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

Table 4

	2003	2004	2005	2006	2007
Revenues					
Property Taxes	\$6,540,135	\$6,970,600	\$8,038,454	\$8,005,613	\$7,930,103
Sales Tax	10,235,263	10,866,704	10,668,370	11,219,814	11,221,082
Special Assessments	6,590	9,038	11,228	7,312	9,447
Charges for Services	4,322,615	4,838,496	6,673,395	6,821,908	6,422,796
Licenses and Permits	158,165	106,139	205,656	189,264	230,995
Fines and Forfeitures	138,909	145,688	141,027	297,384	221,274
Intergovernmental	20,804,520	21,538,723	22,714,147	29,148,686	28,400,233
Interest	211,961	222,878	597,160	980,435	960,407
Rent	0	0	640,353	584,319	570,870
Other	2,699,352	2,761,368	867,072	673,030	1,046,373
<i>Total Revenues</i>	<u>45,117,510</u>	<u>47,459,634</u>	<u>50,556,862</u>	<u>57,927,765</u>	<u>57,013,580</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	3,987,089	4,499,186	6,159,468	7,006,090	5,704,735
Judicial	2,363,027	2,650,193	3,159,342	3,248,354	3,446,009
Public Safety	7,735,939	9,318,248	9,753,621	10,507,598	10,513,625
Public Works	5,306,029	5,451,664	5,957,655	5,842,494	5,597,375
Health	591,009	550,156	648,540	691,278	618,517
Human Services	20,839,973	21,728,274	21,273,026	26,474,650	25,695,494
Economic Development	710,199	816,568	652,563	2,160,618	827,859
Intergovernmental	0	0	0	0	0
Capital Outlay	4,861,687	1,154,753	982,483	4,089,037	1,489,028
Other	2,070,602	2,218,097	0	0	0
Debt Service:					
Principal Retirement	2,872,130	5,939,816	2,857,210	820,444	3,755,733
Interest and Fiscal Charges	707,392	482,060	491,216	513,891	647,846
Issuance Costs	0	97,373	0	0	0
Current Funding	0	0	0	187,500	0
<i>Total Expenditures</i>	<u>52,045,076</u>	<u>54,906,388</u>	<u>51,935,124</u>	<u>61,541,954</u>	<u>58,296,221</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(6,927,566)</u>	<u>(7,446,754)</u>	<u>(1,378,262)</u>	<u>(3,614,189)</u>	<u>(1,282,641)</u>
Other Financing Sources (Uses)					
Premium from Debt Issued	0	10,546	0	0	0
Proceeds from the Sale of Capital Assets	1,462,385	0	0	0	0
Inception of Capital Lease	14,780	83,220	77,500	32,505	7,741
Issuance of Bonds	4,115,000	3,015,000	0	0	0
Issuance of Loan	0	0	158,342	550,847	0
Issuance of Notes	5,480,000	2,415,390	1,540,500	3,107,500	1,467,000
Issuance of Current Refunding Bonds	0	0	0	(1,125,000)	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers In	7,405,185	7,703,027	7,918,850	7,840,300	8,432,584
Transfers Out	(7,404,121)	(7,701,584)	(7,909,453)	(7,840,300)	(8,432,584)
<i>Total Other Financing Sources (Uses)</i>	<u>11,073,229</u>	<u>5,525,599</u>	<u>1,785,739</u>	<u>2,565,852</u>	<u>1,474,741</u>
<i>Net Change in Fund Balances</i>	<u>\$4,145,663</u>	<u>(\$1,921,155)</u>	<u>\$407,477</u>	<u>(\$1,048,337)</u>	<u>\$192,100</u>
Debt Service as a Percentage of Noncapital Expenditures	7.98%	12.41%	6.74%	2.75%	7.90%

2008	2009	2010	2011	2012
\$8,157,539	\$8,550,453	\$8,914,739	\$10,195,301	\$10,106,372
10,999,023	11,254,088	11,951,370	12,341,993	13,392,672
11,292	24,435	27,855	14,574	13,988
6,619,538	6,864,439	7,092,192	6,199,676	5,632,494
290,444	244,408	212,664	242,263	182,508
213,128	357,463	291,627	291,241	210,184
27,179,312	28,446,695	25,554,965	24,558,057	23,396,364
624,595	356,226	207,628	176,371	180,512
657,203	579,501	620,782	615,531	626,032
1,133,999	1,314,225	1,443,552	1,000,929	1,109,249
55,886,073	57,991,933	56,317,374	55,635,936	54,850,375
5,936,464	5,971,306	6,549,502	6,294,816	6,886,048
4,023,431	4,167,469	4,002,009	4,048,423	3,878,653
10,674,039	9,976,256	9,925,837	10,484,799	10,201,240
5,841,753	6,044,073	5,954,977	6,358,502	5,913,033
633,843	517,630	688,518	697,433	665,536
24,837,310	25,928,830	22,841,239	21,737,778	20,737,340
884,524	667,760	1,798,542	681,432	985,874
0	0	15,975	25,446	1,535,080
1,667,609	2,259,868	1,113,929	1,415,833	2,164,076
0	0	0	0	0
2,134,385	2,101,683	744,604	786,115	817,381
812,184	659,376	519,165	482,629	470,148
54,077	0	0	0	95,612
0	0	0	0	0
57,499,619	58,294,251	54,154,297	53,013,206	54,350,021
(1,613,546)	(302,318)	2,163,077	2,622,730	500,354
0	0	0	0	185,702
0	0	0	0	0
40,551	100,541	61,833	74,731	84,353
0	0	0	0	4,435,000
0	0	0	0	0
1,375,000	0	0	0	0
5,800,000	0	0	0	0
(2,935,000)	0	0	0	(4,522,917)
8,017,212	7,783,375	7,757,103	2,143,364	2,123,694
(8,017,212)	(7,783,375)	(7,757,103)	(2,143,364)	(2,123,694)
4,280,551	100,541	61,833	74,731	182,138
\$2,667,005	(\$201,777)	\$2,224,910	\$2,697,461	\$682,492
5.68%	5.03%	2.46%	2.55%	2.78%

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
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
2010	875,972,700	201,812,620	3,079,386,629	54,042,190	61,411,580
2011	899,743,580	198,605,390	3,138,139,914	57,890,740	65,784,932
2012	905,801,890	189,324,060	3,128,931,286	61,574,450	69,970,966

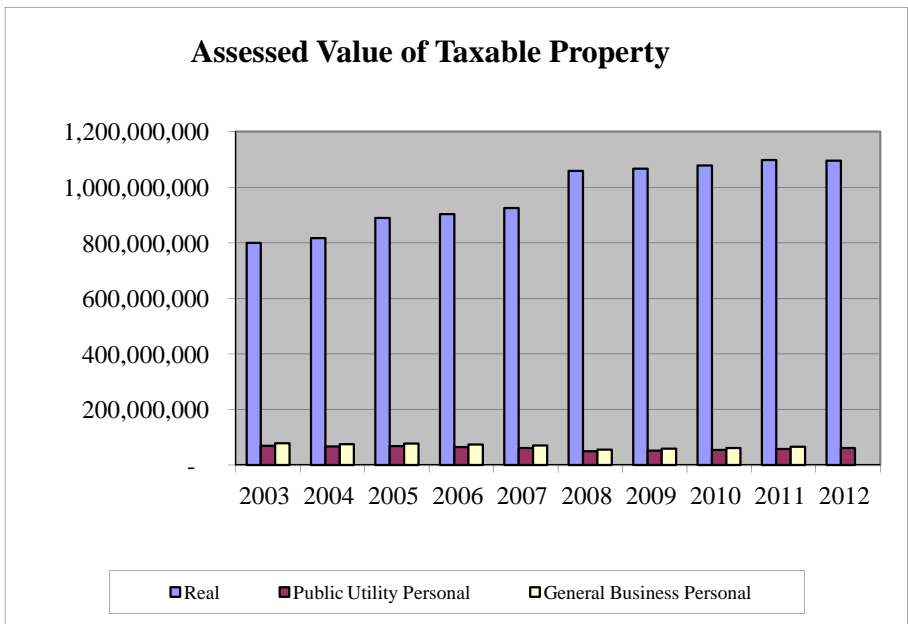
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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

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

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

Personal Property		Total			Weighted Average Tax Rate
General Business	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$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
3,667,010	58,672,160	1,135,494,520	3,199,470,369	35.49%	9.90
0	0	1,156,239,710	3,203,924,846	36.09%	11.04
0	0	1,156,700,400	3,198,902,252	36.16%	11.48



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
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
2010	25,797,886	7,478,400	33,276,286	2,502,779,143	573,299,486	3,076,078,629
2011	25,331,771	6,039,400	31,371,171	2,570,695,943	564,005,800	3,134,701,743
2012	18,691,000	3,727,890	22,418,890	2,588,005,400	537,174,510	3,125,179,910

(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, 2012

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 2012.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Chillicothe City Schools	\$977.20	\$1,294.41
Board of MR/DD	167.42	205.40
Children Services	25.20	34.47
ADAMH Board	13.65	21.79
Health Board	30.63	35.00
County General Fund	94.94	108.50
Senior Citizens	13.52	17.50
City of Chillicothe	98.00	112.00
Pickaway-Ross JVS	80.95	109.86
Scioto Township	17.70	21.00
Chillicothe - Ross Library	30.10	35.00
Total	<u><u>\$1,549.31</u></u>	<u><u>\$1,994.93</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

	2003	2004	2005	2006	2007
Unvoted Millage					
Operating	1.60	2.00	2.00	2.00	2.00
Voted Millage - by levy					
2002/2010 MRDD - (1)					
Residential/Agricultural Real	2.998866	2.99211	2.80185	2.801016	2.795319
Commercial/Industrial and Public Utility Real	2.998044	2.998128	2.90523	2.893299	2.900916
Public Utility Personal	3.00	3.00	3.00	3.00	3.00
2004 MRDD - (2)					
Residential/Agricultural Real	0.970777	0.96859	1.966465	1.965879	1.96188
Commercial/Industrial and Public Utility Real	1.248429	1.248465	2.034929	2.026573	2.031907
Public Utility Personal	1.50	1.50	2.10	2.10	2.10
2007 Senior Citizens - 5 years (3)					
Residential/Agricultural Real	0.190354	0.299324	0.28029	0.280207	0.279637
Commercial/Industrial and Public Utility Real	0.242345	0.30	0.290704	0.28951	0.290272
Public Utility Personal	0.30	0.30	0.30	0.30	0.30
1989/2003 Children's Services - 5 years (4)					
Residential/Agricultural Real	0.634516	0.997747	0.934303	0.934025	0.932126
Commercial/Industrial and Public Utility Real	0.815288	1.00	0.969014	0.965035	0.967575
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1992/2011 Health District - 5 years (5)					
Residential/Agricultural Real	0.63913	0.637691	0.597142	0.596965	0.595751
Commercial/Industrial and Public Utility Real	0.828347	0.828371	0.802704	0.799408	0.801513
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1982 ADAMH Operating - 5 years					
Residential/Agricultural Real	0.555883	0.546019	0.534622	0.512447	0.495543
Commercial/Industrial and Public Utility Real	0.637492	0.631663	0.629721	0.595992	0.594562
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
Total voted millage by type of property					
Residential/Agricultural Real	5.989526	6.441481	7.114672	7.090539	7.060256
Commercial/Industrial and Public Utility Real	6.769945	7.006627	7.632302	7.569817	7.586745
Public Utility Personal	7.80	7.80	8.40	8.40	8.40
Total millage by type of property					
Residential/Agricultural Real	7.589526	8.441481	9.114672	9.090539	9.060256
Commercial/Industrial and Public Utility Real	8.369945	9.006627	9.632302	9.569817	9.586745
Public Utility Personal	9.40	9.80	10.40	10.40	10.40
Total direct rate	9.40	9.80	10.40	10.40	10.40

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

- (1) On May 4, 2010, voters approved to renew and increase to 3.00 mill levy to 3.80 mill.
- (2) On November 2, 2004, voters approved to replace the 1.50 mill MRDD levy and increase it to 2.10.
- (3) On November 6, 2007, voters approved to replace the 0.30 mill Senior Citizens levy and increase it to 0.50.
- (4) On November 4, 2003, voters approved to replace the 1.00 mill Children Services levy.
- (5) On November 8, 2011, voters approved to replace the 1.00 mill Health District levy.

Source: Ohio Department of Taxation and Ross County Auditor

2008	2009	2010	2011	2012
2.00	3.10	3.10	3.10	3.10
2.506875	2.509032	2.510232	3.734681	3.735103
2.649534	2.721537	2.727375	3.80	3.80
3.00	3.00	3.00	3.80	3.80
1.759436	1.76095	1.761792	1.73151	1.731706
1.855828	1.906262	1.910353	1.968086	2.068466
2.10	2.10	2.10	2.10	2.10
0.448405	0.448791	0.449006	0.441289	0.441338
0.456671	0.469082	0.470088	0.484295	0.50
0.50	0.50	0.50	0.50	0.50
0.835941	0.83666	0.83706	0.822672	0.822765
0.883728	0.907744	0.909692	0.937184	0.984984
1.00	1.00	1.00	1.00	1.00
0.534277	0.534737	0.534993	0.525798	1.00
0.732057	0.751951	0.753564	0.776338	1.00
1.00	1.00	1.00	1.00	1.00
0.479602	0.470663	0.46073	0.455654	0.445541
0.573011	0.581543	0.597357	0.595133	0.622538
1.00	1.00	1.00	1.00	1.00
6.564536	6.560833	6.553813	7.711604	8.176453
7.150829	7.338119	7.368429	8.561036	8.975988
8.60	8.60	8.60	9.40	9.40
8.564536	9.660833	9.653813	10.811604	11.276453
9.150829	10.438119	10.468429	11.661036	12.075988
10.60	11.70	11.70	12.50	12.50
10.60	11.70	11.70	12.50	12.50

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

Table 9

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>In County School Districts:</u>										
Adena	37.30	37.30	37.00	37.00	37.00	36.50	36.50	36.50	36.50	36.50
Chillicothe	37.70	37.70	44.67	50.67	50.67	50.67	50.67	50.67	51.00	51.00
Huntington	31.50	31.50	31.00	31.00	31.00	30.30	30.30	30.30	30.30	30.30
Paint Valley	35.50	35.50	35.20	35.20	35.20	34.70	34.70	34.70	34.70	34.70
Southeastern	33.95	33.50	33.30	33.30	33.30	32.70	32.70	32.70	32.70	32.70
Union Scioto	36.80	36.40	34.60	34.60	34.60	34.10	34.10	34.10	34.10	34.10
Zane Trace	33.00	33.00	32.60	32.60	32.50	32.00	32.00	32.00	32.00	32.00
<u>Out of County School Districts:</u>										
Greenfield	26.22	26.22	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
Miami Trace	35.30	32.60	32.60	36.45	35.95	33.95	36.75	36.75	36.75	34.99
Waverly	37.12	37.12	37.12	36.75	31.75	31.75	31.75	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	4.20	4.20	4.20	4.20	4.20	4.20
Pike County	6.50	6.50	6.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
<u>Corporations:</u>										
Adelphi	6.00	6.00	7.00	7.00	5.00	5.00	2.00	1.00	1.00	1.00
Bainbridge	6.00	6.00	6.00	6.00	8.90	8.90	8.90	8.90	8.90	8.90
Chillicothe	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Clarksburg	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Frankfort	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Kingston	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
South Salem	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10

continued

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

Table 9

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</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	0.80	0.80
<u>Townships:</u>										
Buckskin	3.50	3.50	3.50	3.50	3.50	3.50	3.50	2.50	2.50	2.50
Colerain	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Concord	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Deerfield	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Franklin	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Green	4.80	4.80	4.80	4.80	6.30	6.30	6.30	6.30	6.30	6.30
Harrison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Huntington	9.10	9.10	9.10	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Jefferson	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Liberty	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Paint	4.40	4.40	4.40	4.40	4.40	4.40	4.40	2.40	2.40	2.40
Paxton	7.50	7.50	7.50	7.50	9.00	9.00	9.00	9.00	9.00	9.00
Scioto	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Springfield	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Union	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
<u>Other Taxing Authorities:</u>										
Paint Creek Joint										
EMS/Fire District	-	-	-	-	-	-	-	5.50	5.50	5.50
Chillicothe Ross Library	-	-	-	-	-	-	-	-	1.00	1.00

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

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

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

Ross County, Ohio
Principal Taxpayers
As of December 31, 2012 and December 31, 2003

Table 10

Name of Taxpayer	2012			2003		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
American Electric Power	\$47,079,680	1	4.07%	\$26,061,900	3	2.49%
P H Glatfelter Co. (formerly Mead Corp.)	10,820,770	2	0.94%	132,914,000	1	12.72%
Paccar, Inc.	9,499,050	3	0.82%	14,699,110	4	1.41%
South Central Power Company	9,032,180	4	0.78%	6,864,260	5	0.66%
Adena Health System	5,771,460	5	0.50%	-	-	-
Chillicothe Mall, Inc.	4,220,620	6	0.36%	3,312,040	8	0.32%
DDR Ohio Opportunity II LLC	4,053,210	7	0.35%	3,389,440	7	0.32%
Columbia Gas of Ohio, Inc.	3,247,980	8	0.28%	-	-	-
Central Center	3,121,600	9	0.27%	2,676,380	9	0.26%
Sam's Real Estate	2,629,020	10	0.23%	-	-	-
Horizon Telecom Inc.	-	-	-	26,403,270	2	2.53%
PPG Industries, Inc.	-	-	-	5,054,210	6	0.48%
Norfolk & Western Railway Co.	-	-	-	2,308,960	10	0.22%
Total Top Ten Taxpayers	99,475,570		8.60%	223,683,570		21.40%
All Others	1,057,224,830		91.40%	821,595,570		78.60%
TOTAL	<u>\$1,156,700,400</u>		<u>100.00%</u>	<u>\$1,045,279,140</u>		<u>100.00%</u>

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

Ross County, Ohio
Property Tax Levies and Collections (1)
Last Ten Years

Table 11

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections (3)	Percent of Total Tax Collections to Current Tax Levy
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
2010	10,003,026	9,641,296	96.38	402,217	10,043,513	100.40
2011	11,505,869	10,997,612	95.58	516,099	11,513,711	100.07
2012	11,537,174	11,057,151	95.84	417,536	11,474,687	99.46

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) The County does not identify delinquent tax collections by tax year.
- (3) Total tax collections include current levied taxes and delinquent (excluding penalties and interest) taxes from prior years' taxes levied, therefore; the total percent collected may exceed 100% of the current taxes levied.

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

Table 12

County Sales Tax:

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

Calendar Year	Amount
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
2010	12,000,398
2011	12,433,761
2012	13,388,887

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

Dollar Volume of Taxable Retail Sales in Ross County

Calendar Year	Sales Tax Rate	Retailers (Ross Co. Only)	Retailers (Multi-County)	Motor Vehicles	Other	Total
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
2010	1.50%	181,157,600	449,927,800	102,120,733	70,358,067	803,564,200
2011	1.50%	187,080,030	474,197,677	112,262,119	71,554,699	845,094,525
2012	1.50%	191,497,610	498,037,349	122,090,951	87,115,930	898,741,840

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

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

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

Table 13

Year	Governmental Activities						Total Primary Government	Percentage of Assessed Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita (1)
	General Obligation Bonds	Notes Payable	Capital Leases	Motor Vehicle Gas Tax Revenue Bonds Payable	Sales Tax Revenue Bonds Payable	Loans Payable				
2003	\$4,025,000	\$5,480,000	\$244,894	\$4,115,000	\$0	\$0	\$13,864,894	1.33%	0.79%	\$186.53
2004	6,840,000	2,253,750	223,298	3,960,000	0	161,640	13,438,688	1.32%	0.74%	180.70
2005	6,515,000	1,540,500	189,721	3,800,000	0	319,982	12,365,203	1.14%	0.66%	165.18
2006	6,180,000	4,713,000	129,782	3,635,000	0	870,829	15,528,611	1.47%	0.80%	206.62
2007	5,835,000	4,252,500	96,042	3,470,000	0	774,076	14,427,618	1.37%	0.73%	191.35
2008	8,345,000	1,452,000	89,707	3,300,000	0	658,915	13,845,622	1.21%	unavailable	182.00
2009	7,945,000	0	130,874	3,125,000	0	560,530	11,761,404	1.04%	unavailable	154.81
2010	7,530,000	0	144,462	2,945,000	0	459,171	11,078,633	0.98%	unavailable	141.92
2011	7,105,729	0	157,501	2,760,000	0	354,748	10,377,978	0.90%	unavailable	132.94
2012	4,759,904	0	167,052	195,000	4,620,702	247,169	9,989,827	0.86%	0.39%	129.02

(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, 2012*

Table 14

	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct:			
Ross County	\$9,989,827	100.00%	<u>\$9,989,827</u>
Overlapping:			
Cities, Villages, & Townships wholly within the County	10,889,032	100.00%	10,889,032
School Districts wholly within the County	36,991,612	100.00%	36,991,612
Adena Local School District	2,585,747	97.79%	2,528,602
Greenfield Exempted Village School District	1,804,997	25.70%	463,884
Great Oaks Career Center Joint Vocational School District	16,170,000	0.24%	38,808
Miami Trace Local School District	26,476,400	0.09%	23,829
Waverly City School District	5,268,015	3.79%	<u>199,658</u>
Total Overlapping Political Subdivisions			<u>51,135,425</u>
Grand Total			<u><u>\$61,125,252</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 2012 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
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
2010	78,064	1,135,494,520	7,530,000	136,193	7,393,807	0.65%	94.71
2011	78,064	1,156,239,710	7,105,729	185,362	6,920,367	0.60%	88.65
2012	77,429	1,156,700,400	4,759,904	200,730	4,559,174	0.39%	58.88

(1) 2010 Population shown is the actual decennial census count certified by the U.S. Department of Commerce, Bureau of Census.

All other figures shown were estimates provided by the Ohio Department of Development - Office of Strategic Research.

(2) From Table 5

Sources: U. S. Department of Commerce, Bureau of Census
 Department of Development - Office of Strategic Research
 Ross County Auditor

Ross County, Ohio
Computation of Legal Debt Margin
Last Ten Years

Table 16

	2003	2004	2005	2006
Total Assessed Property Value	<u>\$1,045,279,140</u>	<u>\$1,020,873,060</u>	<u>\$1,084,133,000</u>	<u>\$1,058,728,110</u>
Debt Limit (1)	<u>\$24,631,979</u>	<u>\$24,021,827</u>	<u>\$25,603,325</u>	<u>\$24,968,203</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds and Notes	5,630,000	7,286,640	6,743,000	8,608,000
Less Amount Available in Debt Service	<u>(619,818)</u>	<u>(803,536)</u>	<u>(396,524)</u>	<u>(397,428)</u>
Amount of Debt Subject to Limit	<u>5,010,182</u>	<u>6,483,104</u>	<u>6,346,476</u>	<u>8,210,572</u>
Legal Debt Margin	<u>\$19,621,797</u>	<u>\$17,538,723</u>	<u>\$19,256,849</u>	<u>\$16,757,631</u>
Legal Debt Margin as a Percentage of the Debt Limit	79.66%	73.01%	75.21%	67.12%
Unvoted Debt Limit (2)	\$10,452,791	\$10,208,731	\$10,841,330	\$10,587,281
Amount of Debt Subject to Limit	<u>5,010,182</u>	<u>6,483,104</u>	<u>6,346,476</u>	<u>8,210,572</u>
Unvoted Legal Debt Margin	<u>\$5,442,609</u>	<u>\$3,725,627</u>	<u>\$4,494,854</u>	<u>\$2,376,709</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	52.07%	36.49%	41.46%	22.45%

- (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

2007	2008	2009	2010	2011	2012
<u>\$1,051,245,490</u>	<u>\$1,141,838,350</u>	<u>\$1,126,753,290</u>	<u>\$1,135,494,520</u>	<u>\$1,156,239,710</u>	<u>\$1,156,700,400</u>
<u>\$24,781,137</u>	<u>\$27,045,959</u>	<u>\$26,668,832</u>	<u>\$26,887,363</u>	<u>\$27,405,993</u>	<u>\$27,417,510</u>
8,005,000 (414,775)	8,667,000 (167,627)	7,945,000 (166,191)	7,530,000 (183,164)	7,095,000 (185,362)	4,750,000 (200,730)
<u>7,590,225</u>	<u>8,499,373</u>	<u>7,778,809</u>	<u>7,346,836</u>	<u>6,909,638</u>	<u>4,549,270</u>
<u>\$17,190,912</u>	<u>\$18,546,586</u>	<u>\$18,890,023</u>	<u>\$19,540,527</u>	<u>\$20,496,355</u>	<u>\$22,868,240</u>
69.37%	68.57%	70.83%	72.68%	74.79%	83.41%
\$10,512,455	\$11,418,384	\$11,267,533	\$11,354,945	\$11,562,397	\$11,567,004
<u>7,590,225</u>	<u>8,499,373</u>	<u>7,778,809</u>	<u>7,346,836</u>	<u>6,909,638</u>	<u>4,549,270</u>
<u>\$2,922,230</u>	<u>\$2,919,011</u>	<u>\$3,488,724</u>	<u>\$4,008,109</u>	<u>\$4,652,759</u>	<u>\$7,017,734</u>
27.80%	25.56%	30.96%	35.30%	40.24%	60.67%

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
2003	74,331	\$23,554	\$1,750,792	37.2	12,444	7.3%	6.0%	6.0%
2004	74,370	24,470	1,819,834	37.5	12,150	7.9%	6.1%	5.5%
2005	74,858	24,798	1,856,329	37.4	12,204	7.3%	5.9%	5.1%
2006	75,155	25,553	1,920,436	37.4	12,089	6.2%	5.5%	4.6%
2007	75,398	26,397	1,990,281	37.5	11,654	6.9%	5.6%	4.6%
2008	76,073	unavailable	unavailable	37.5	11,830	8.0%	6.5%	5.8%
2009	75,972	unavailable	unavailable	37.5	12,037	12.0%	10.2%	9.3%
2010	78,064	unavailable	unavailable	37.5	11,714	11.5%	10.1%	9.6%
2011	78,064	unavailable	unavailable	37.5	11,821	9.9%	8.6%	8.9%
2012	77,429	32,596	2,523,876	37.5	11,966	8.2%	7.2%	8.1%

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	2012			2003		
		(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	2,780	1	8.66%	1,743	1	5.52%
Kenworth Truck Company (Paccar)	Assembly of Heavy Trucks	1,953	2	6.08%	1,207	3	3.82%
Veterans Affairs Medical Center	Veterans Hospital	1,520	3	4.74%	1,131	4	3.58%
P.H. Glatfelter Company (formerly Mead Corp.)	Specialty Papers & Engineered Products	1,196	4	3.73%	1,692	2	5.35%
Chillicothe Correctional Institute	Ohio Penal Institution	543	5	1.69%	571	7	1.81%
Ross County	County Government	523	6	1.63%	591	6	1.87%
Ross County Correctional Institute	Ohio Penal Institution	501	7	1.56%	609	5	1.93%
Pickaway/Ross JVSD	Vocational Education	340	8	1.06%	335	10	1.06%
Chillicothe City School District	Education	324	9	1.01%	361	9	1.14%
City of Chillicothe	City Government	281	10	0.88%	-	-	-
Horizon Telcom, Inc.	Telephone/Communications	-	-	-	571	7	1.81%
Total		<u>9,961</u>		<u>31.03%</u>	<u>8,811</u>		<u>27.88%</u>
Total Employment within the County		<u>32,100</u>	(2)		<u>31,600</u>	(2)	

Sources:

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

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

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

Table 19

	2005	2006	2007	2008	2009	2010	2011	2012
General Government								
Legislative and Executive								
Commissioners	4	4	4	4	4	4	4	4
Auditor	16	16	16	15	17	16	16	15
Treasurer	7	7	7	7	7	7	7	7
Prosecuting Attorney	21	20	21	20	19	20	21	21
Board of Elections	10	10	10	13	12	10	10	11
Recorder	7	7	7	6	6	6	7	7
Buildings and Grounds	12	11	12	11	11	10	10	12
Data Processing	2	2	2	2	2	2	2	1
Judicial								
Common Pleas Court	18	17	17	17	17	16	16	14
Probate Court	10	10	10	10	10	10	10	9
Juvenile Court	22	21	26	22	24	23	21	22
Clerk of Courts	18	18	17	18	17	16	17	17
Law Library	1	1	1	1	1	1	1	1
Public Safety								
Sheriff	130	125	132	102	93	91	92	95
Probation	5	6	5	6	6	9	9	10
Emergency Management Agency	3	3	3	3	3	3	3	3
Dog Warden	6	6	6	3	3	4	4	4
Coroner	6	6	6	8	7	6	6	6
Public Works								
Engineer	31	32	30	31	31	31	30	31
Building Department	3	3	3	3	3	3	3	1
Planning Department	3	3	3	2	2	2	2	2
Litter Control	5	4	4	4	4	2	5	2
Health								
DD	78	80	86	85	87	94	100	114
Human Services								
Jobs and Family Services	117	118	123	122	116	102	97	92
Child Support Enforcement Agency	16	15	17	17	18	14	13	13
Veteran Services	9	9	10	10	9	10	10	9
Total	<u>560</u>	<u>554</u>	<u>578</u>	<u>542</u>	<u>529</u>	<u>512</u>	<u>516</u>	<u>523</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 Eight Years

Table 20

	2005	2006	2007	2008	2009	2010	2011	2012
General Government								
Legislative and Executive								
Commissioners								
Number of purchase orders issued	3,356	3,644	3,786	3,602	3,130	3,052	2,901	2,913
Number of meetings	53	52	53	52	54	53	53	56
Number of buildings maintained	23	25	25	25	26	22	21	21
Recreational land maintained (in acres)	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65
Number of titled vehicles	167	154	160	154	177	177	206	164
Auditor								
Number of non-exempt conveyances	1,857	1,704	1,567	1,233	1,132	1,240	1,223	1,347
Number of exempt conveyances	1,383	1,290	1,112	1,029	988	998	1,088	1,039
Number of real estate transfers	3,240	2,994	2,679	2,262	2,120	2,238	2,311	2,386
Number of parcels	41,155	41,464	41,825	42,132	42,208	42,419	42,631	42,741
Number of vendor checks issued	24,826	24,436	23,834	23,603	23,014	21,804	20,541	19,275
Number of dog tags issued	16,853	17,903	17,694	18,216	17,559	17,665	17,180	17,244
Treasurer								
Number of tax payments processed	88,949	91,132	92,614	91,674	91,329	99,035	98,633	98,717
Return on portfolio	3.13%	4.84%	5.10%	3.09%	1.41%	0.97%	0.67%	0.60%
Prosecuting Attorney								
Number of reports received	634	658	748	738	722	978	861	681
Number of criminal prosecutions	591	642	645	722	744	717	840	893
Board of Elections								
Number of registered voters	41,101	42,351	41,428	44,330	44,433	45,332	45,841	46,750
Number of voters last general election	18,069	24,345	16,555	32,426	20,741	22,429	21,076	30,474
Percentage of register voters that voted	43.96%	57.48%	39.96%	73.15%	46.68%	49.48%	45.98%	65.19%
Recorder								
Number of deed & lease transactions recorded	4,805	4,298	4,145	3,169	3,005	3,294	3,499	3,703
Number of mortgage transactions recorded	4,490	3,982	3,536	3,248	3,239	6,275	5,956	6,736
Amount of morgtgage transactions (millions of \$'s)	\$1,457	\$721	\$4,763	\$4,925	\$2,692	\$2,542	\$2,020	\$3,054
Number of other transactions	12,194	11,022	10,267	8,654	8,018	4,518	4,004	4,015
Buildings and Grounds								
Total community service hours for maintenance	4,026	5,824	3,302	3,045	10,593	7,692	8,034	5,981
Title Department								
Number of titles issued	32,793	34,705	32,172	31,779	30,351	29,439	29,542	31,484

(continued)

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

Table 20

	2005	2006	2007	2008	2009	2010	2011	2012
General Government								
Legislative and Executive								
Litter Control & Recycling								
Number of tons of litter collected	108	85	91	77	87.27	81.53	83.64	86.58
Participants in educational/outreach activities	9,557	7,806	10,948	13,162	9,045	9,472	10,900	9,954
Judicial								
Common Pleas Court								
Number of civil cases filed	600	732	816	1,078	965	873	720	744
Number of criminal cases filed	450	504	525	583	530	645	627	527
Number of domestic cases filed	519	610	664	540	545	584	535	505
Number of court rooms	2	2	2	2	2	2	2	2
Probate Court								
Number of cases filed	1,126	1,164	1,110	1,167	1,145	1,117	1,185	1,147
Number of marriage licenses issued	555	513	529	548	500	524	530	491
Number of court rooms	1	1	1	1	1	1	1	1
Juvenile Court								
Number of dependent, neglect or abused cases filed	113	151	140	145	100	176	250	192
Number of traffic cases filed	446	497	470	430	415	355	355	306
Number of delinquent cases filed	524	482	554	557	462	421	458	311
Municipal Court								
Number of civil cases filed	1,803	1,820	2,139	2,027	1,895	1,568	1,634	1,698
Number of criminal cases filed	4,407	4,645	4,708	4,720	4,122	3,684	4,110	3,590
Number of small claims cases filed	524	560	716	435	229	163	146	155
Number of traffic cases filed	9,067	9,226	8,767	10,327	10,121	8,663	9,023	10,014
Number of court rooms	2	2	2	2	2	2	2	2
Clerk of Courts								
Number of civil cases filed	600	732	816	1,078	965	873	720	744
Number of criminal cases filed	450	504	525	583	530	645	627	528
Public Safety								
Sheriff								
Jail Operation								
Average daily jail census	158	175	175	191	186	194	181	166
Prisoners booked	7,273	7,646	7,936	8,252	7,440	6,268	6,555	5,566
Prisoners released	7,151	7,520	7,814	8,089	7,296	5,922	6,600	5,577
Out of County inmate bed days	27,180	25,897	25,932	20,697	20,746	14,684	13,030	6,125

(continued)

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

Table 20

	2005	2006	2007	2008	2009	2010	2011	2012
General Government								
Public Safety								
Sheriff								
Enforcement								
Number of incidents reported	23,423	23,464	23,812	22,382	21,337	20,950	20,913	20,678
Number of citations issued	1,140	1,540	1,479	1,420	537	1,385	2,131	1,765
Number of papers served	7,010	6,760	8,610	8,979	8,616	10,495	9,327	9,047
Number of 9-1-1 calls	23,028	23,282	19,951	22,116	30,412	26,873	35,916	35,630
Number of Sheriff's vehicles	70	67	71	70	76	55	45	45
Probation								
Average supervised population	542	561	510	500	625	724	750	830
Number entering supervision	110	249	200	145	341	341	259	340
Number discharged from supervision	133	196	90	111	186	292	196	264
Disaster Services								
Number of emergency responses	2	2	2	3	4	6	3	4
Coroner								
Number of requests for investigation	433	400	447	434	463	500	557	598
Coroner cases determining manner of death	153	122	120	135	122	137	144	140
Public Works								
Engineer								
Miles of roads maintained	403	403	403	402	402	402	402	402
Miles of roads repaved	33	40	26	33	30	27	17	20
Number of County maintained bridges	424	424	424	427	428	429	429	429
Number of bridges replaced	3	8	1	7	2	1	3	5
Number of culverts built/replaced	49	21	22	28	72	59	35	34
Number of feet of guardrail installed	7,260	6,100	13,049	3,800	27,969	14,875	1,675	1,463
Number of traffic signs erected	882	817	592	327	429	380	403	525
Public Works								
Building Department								
Number of permits issued (Commercial/Industrial)	237	241	263	228	224	187	176	476
Number of inspections performed	1,038	1,221	1,039	1,052	831	849	601	1,265
Health								
Commissioners								
Number of children with medical handicap receiving aid	324	304	258	298	244	381	458	212

(continued)

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

Table 20

	2005	2006	2007	2008	2009	2010	2011	2012
Human Services								
MRDD								
Number of students enrolled								
Early intervention program	32	34	49	54	58	56	53	66
Preschool	31	31	24	16	16	16	22	34
School age	62	63	61	62	65	66	67	80
Number of adult clients	278	286	297	314	376	381	427	438
Number of facilities	2	2	2	2	2	2	2	2
Number of buses	23	23	23	23	22	23	18	10
Jobs and Family Services								
Average client count - food stamps	10,123	10,770	11,437	12,466	14,851	16,735	17,673	18,227
Average client count - WIA	35	63	194	254	369	453	256	144
Average client count - heating assistance	561	611	656	239	134	0	0	0
Average client count - job placement	600	675	816	991	924	1,612	2,119	2,267
Children's Services								
Average client count - foster care	222	188	185	171	169	194	280	149
Average client count - adoption	10	8	10	7	12	8	17	16
Total number of abuse & neglect investigations	692	686	724	602	743	748	830	542
Child Support Enforcement Agency								
Average number of active support orders	6,703	6,906	7,197	7,417	7,526	7,888	7,277	7,221
Total amount child support collected (millions of \$'s)	\$12.4	\$13.4	\$13.4	\$14.06	\$13.70	\$12.30	\$14.00	\$12.60
Veteran Services								
Number of clients contacts	24,630	32,506	35,600	29,967	31,016	34,710	32,937	32,987
Number of clients receiving material assistance	2,629	2,639	4,430	3,918	4,558	2,795	3,013	2,104
Number of client transports	1,449	1,620	1,711	1,894	1,914	1,908	2,020	2,052
Economic Development & Assistance								
Number of grant program beneficiaries	1,303	1,849	1,162	960	2,577	936	764	592

Source: Ross County Officials
Information was not available prior to 2005.



Dave Yost • Auditor of State

ROSS COUNTY FINANCIAL CONDITION

ROSS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 27, 2013