

Financial Condition
Ross County
Single Audit
For the Year Ended December 31, 2016



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Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Ross County, prepared by Millhuff-Stang, CPA, Inc., for the audit period January 1, 2016 through December 31, 2016. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

August 31, 2017

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Ross County Financial Condition
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For the Year Ended December 31, 2016

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Ross County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Grantor/Pass-Through Grantor/Program Title	CFDA	Pass-Through Entity/Grant Number	Disbursements
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through Ohio Development Services Agency:</i>			
Community Development Block Grant/States Program	14.228	B-C-14-1CN-1	\$61,468
Community Development Block Grant/States Program	14.228	B-F-14-1CN-1	369,400
Community Development Block Grant/States Program	14.228	B-F-15-1CN-1	94,947
Total Community Development Block Grant			<u>525,815</u>
HOME Investment Partnership Program (CHIP)	14.239	B-C-14-1CN-2	<u>278,482</u>
Total U.S. Department of Housing and Urban Development			804,297
<u>U.S. Department of Justice</u>			
<i>Passed through the Ohio Office of the Attorney General:</i>			
Crime Victim Assistance	16.575	2016-VOCA19813737	62,820
Crime Victim Assistance	16.575	2017-VOCA43566662	19,273
Total Crime Victim Assistance			<u>82,093</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JG-A01-6494	<u>24,237</u>
Total U.S. Department of Justice			106,330
<u>U.S. Department of Transportation</u>			
<i>Direct from U.S. Department of Transportation:</i>			
Airport Improvement Program	20.106	3-39-0017-016-2014	9,488
<i>Passed through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	PID #87450	<u>273</u>
Total U.S. Department of Transportation			9,761
<u>U.S. Department of Education</u>			
<i>Passed through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education-Grants to States	84.027	066225-3M20	60,416
Special Education-Preschool Grants	84.173	066225-3C50	14,462
Total Special Education Cluster			<u>74,878</u>
Total U.S. Department of Education			74,878
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	FY16TXXC071	56,461
Medical Assistance Program-MAC	93.778	N/A	304,770
<i>Passed through Ohio Department of Job & Family Services:</i>			
Foster Care Title IV-E (Federal Financial Participation)	93.658	G-1415-06-2223	257,949
Foster Care Title IV-E (Foster Care Maintenance)	93.658	G-1415-06-2223	79,510
Total Foster Care Title IV-E			<u>337,459</u>
Total U.S. Department of Health and Human Services			698,690
<u>U.S. Department of Homeland Security</u>			
<i>Passed through Ohio Department of Public Safety-Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	EMW-2016-EP-00003-S01	<u>12,977</u>
Total U.S. Department of Homeland Security			12,977
Total Federal Awards Expenditures			<u>\$1,706,933</u>

N/A - pass-through entity and grant numbers not available

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, 2016

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Ross County, Ohio (the County) under programs of the federal government for the year ended December 31, 2016. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2 – Significant Accounting Policies

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

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

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

These loans are collateralized by mortgages on the property. At December 31, 2016, the total amount of loans outstanding under this program was \$16,064. Of this amount, there is \$11,543 that is delinquent and is past due.

Note 4 – Matching Requirements

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

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County) as of and for the year ended December 31, 2016, 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 9, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



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

June 9, 2017

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

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

We have audited Ross County's, Ohio (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended December 31, 2016. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2016.

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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Ross County, Ohio

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 9, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



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

June 9, 2017

Ross County Financial Condition
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2016

Section I – Summary of Auditor’s Results

<i>Financial Statements</i>	
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No
<i>Federal Awards</i>	
Internal control over major federal program(s):	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for major federal programs:	Unmodified
Any auditing findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major federal program(s):	Community Development Block Grant/States Program, CFDA #14.228
Dollar threshold used to distinguish between type A and type B programs:	Type A: >\$750,000 Type B: all others
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

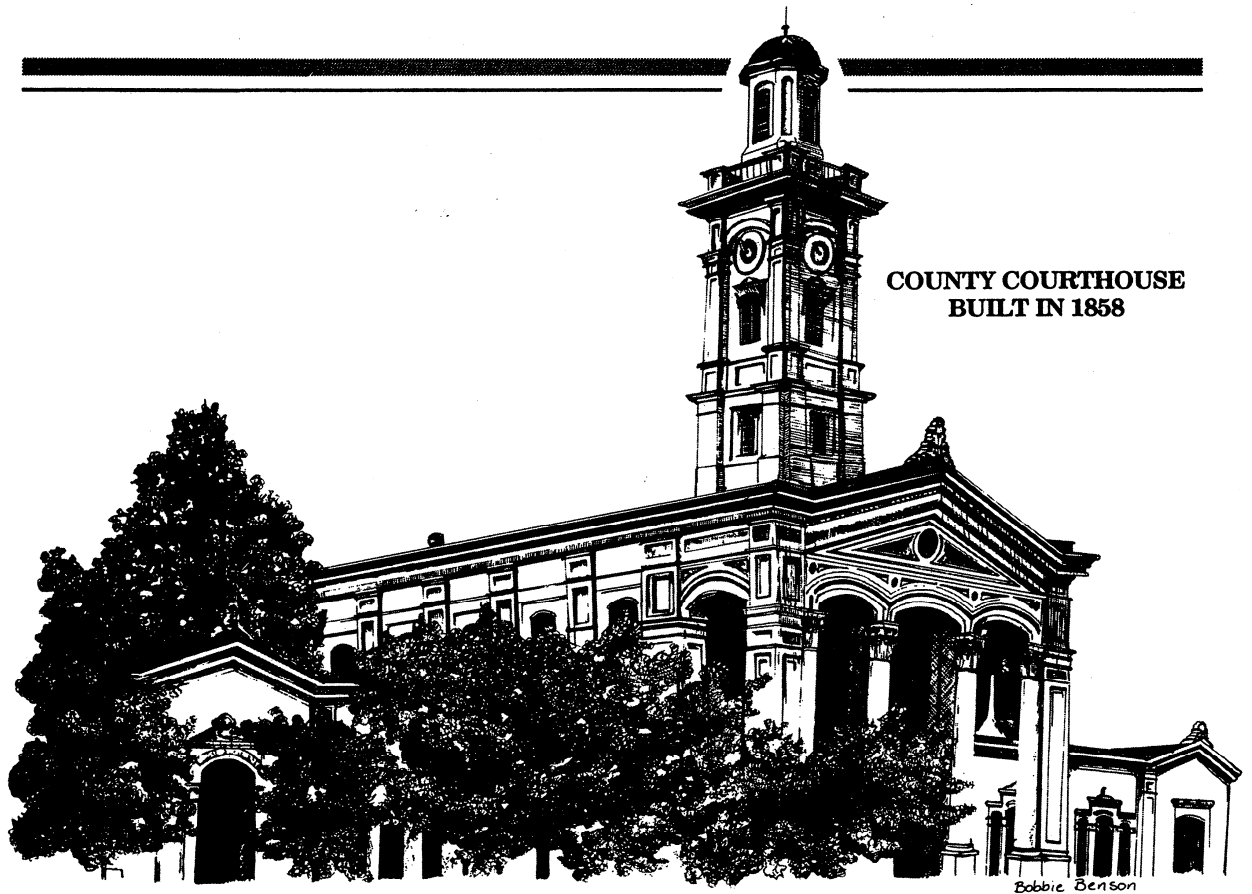
None

Ross County Financial Condition
Schedule of Prior Audit Findings
For the Year Ended December 31, 2016

Finding Number	Finding Summary	Status	Additional Information
2015-001	Noncompliance/Significant Deficiency – Airport Improvement Program, CDFA #20.106 – Suspension and Debarment	Finding No Longer Valid	No expenditures requiring compliance were made during 2016

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ROSS COUNTY OHIO



COUNTY COURTHOUSE
BUILT IN 1858

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016

Back of Front Cover

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016



Prepared by the Ross County Auditor's Office

Thomas M. Spetnagel, Jr.
Ross County Auditor

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Ross County, Ohio
Comprehensive Annual Financial Report
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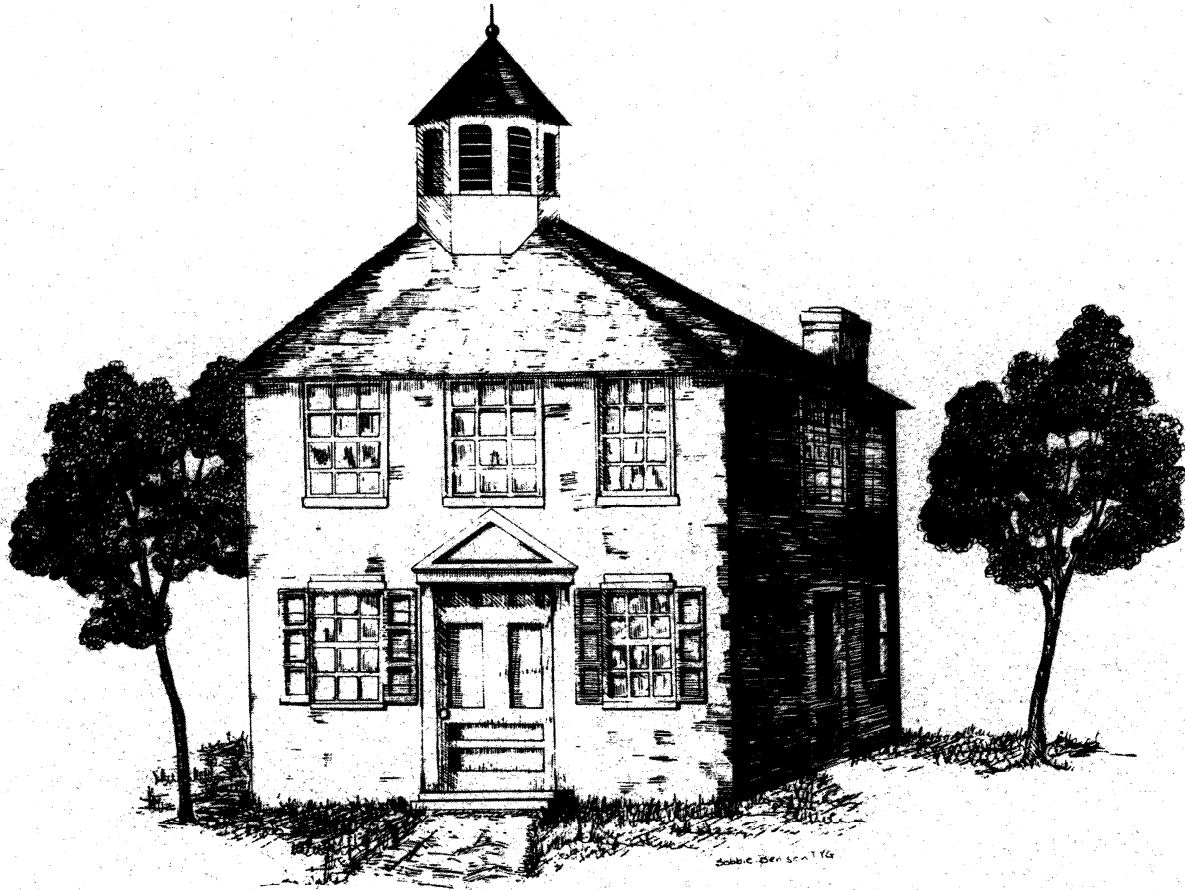
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INTRODUCTORY SECTION



Ohio's First Statehouse

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

Back of Introductory Section Divider



Auditor of Ross County

THOMAS M. SPETNAGEL, JR.

June 9, 2017

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

Honorable R. Douglas Corcoran
Honorable Stephen A. Neal
Honorable Dwight A. Garrett

As Auditor of Ross County, Ohio, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2016. This report conforms to generally accepted accounting principles (GAAP) as applicable to governmental entities.

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

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

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

The Independent Auditor's Report is located at the front of the financial section of this report and contains an unmodified opinion issued by Millhuff-Stang, CPA, Inc. on the County's financial statements for the year ended December 31, 2016.

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

77,000 according to the U.S. Census Bureau. There are 88 counties in the State of Ohio and Ross County ranks 33rd in population among these counties.

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

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

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

Ross County employs 452 people who provide various County services. These services include legislative and executive, judicial, public safety, public works, health, human services, economic development, and other County services.

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

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

ECONOMIC CONDITIONS AND OUTLOOK

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

Adena Regional Medical Center, a private non-profit health care corporation, is the County's largest employer employing 3,053 people. The County's largest industrial employer is Kenworth Truck Company (Paccar) that employs 1,682 people. Other major employers in Ross County and the number of people employed include the Veteran's Affairs Medical Center (1,531), P. H. Glatfelter Co. (1,094) and two state prisons that employ 1,051 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 2016, the Federal Census estimate showed a population of 77,000.

Ross County's average unemployment rate stood at 5.5% for 2016, which was higher than the 5.3% reported for 2015 and lower than the 6.3% reported for 2014. This compares to the national and state annual average unemployment rates of 4.9% and 4.9%, respectively.

The retail market in Ross County grew in 2016 as evidenced by the County's 1.5% sales tax revenues reported in the government-wide statements. The total 2016 County sales tax revenue was \$16,116,833, up \$397,854 or 2.53% from the 2015 sales tax revenue of \$15,718,979. 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 2016, which funds the Ross County and Chillicothe Convention and Visitors Bureau (3%) and the Ross County Convention Facilities Authority (1.25%), totaled \$441,681. This was an increase of 3.88% from the previous year's total of \$425,164. It is expected that the tourism industry will continue to grow in the future as the overall economy improves due to the efforts of community leaders to promote the area.

One of the most exciting prospects is the potential for Hopewell Culture National Historical Park to obtain World Heritage Inscription. A steering committee continued to meet throughout 2016 to work on obtaining the inscription, which is expected to dramatically increase tourism throughout Ross County and have a positive impact on the area's economy. The latest reports still indicate a tentative inscription date of 2017.

Ross County officials continue to be optimistic about the prospects of long-term economic growth within the County. Having identified economic development as a major priority of the County, the Board of County Commissioners helped establish and contributes funds to the Economic Development Alliance of Southern Ohio and its Office of Economic Development. This organization coordinates economic development activities for the County in conjunction with the City of Chillicothe, the Ross County Community Improvement Corporation (CIC) and the Chillicothe and Ross County Chamber of Commerce. The cooperative aim of all economic development officials in the County has been to assist existing businesses with job retention and expansion, while at the same time reaching out to new business prospects both domestically and internationally. The County Commissioners have also created four Jobs and Enterprise Zones in the County offering tax incentives and other benefits to new or expanding businesses located in these zones, as permitted by Ohio law.

The County continues to work with the CIC, the City of Chillicothe and other economic development officials to develop the Gateway Interchange Industrial Park. This Industrial Park is strategically located at the intersection of U.S. Route 35 and State Route 104. The development of this industrial park is seen as another positive step in the community's efforts to attract new industrial employers to the County and is being actively marketed by economic development officials.

RELEVANT FINANCIAL POLICIES

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

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

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

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

MAJOR INITIATIVES AND DEPARTMENTAL ACCOMPLISHMENTS

In 2016, the area's positive trend for economic development continued. Statistics released by the Economic Development Alliance of Southern Ohio showed slightly more than \$50 million in new capital investment for the year and 230,000 square feet of manufacturing and distribution space leased, purchased, or constructed. The local region was also ranked 39th among U.S. micropolitan areas by Site Selection magazine. In the latter part of the year, the Commissioners made an investment in future development when they approved a 10-year tax abatement on a 100,000-square-foot spec building to be constructed on River Road.

Also in 2016, two major local projects moved forward. The Chillicothe City Schools worked through the design phases for two new grade-banded elementary buildings which will be constructed within the County's largest school district. Meanwhile, the downtown area's Majestic Theatre was awarded \$750,000 in capital grant funds by the State of Ohio for a planned renovation and expansion of the historic venue.

Technological advances were also made, as the County Auditor's office implemented new financial and payroll software which modernized many of the accounting functions for departments. All employees were moved to direct deposit, with electronic pay stubs, and some departments began paying their bills through a paperless system.

During 2016, the Ross County Land Reutilization Corporation was awarded a \$500,000 Neighborhood Initiative Program grant as a part of the Ohio Hardest Hit Fund Project. The grant is eligible to be used to help gain control of abandoned and tax-delinquent properties, and to demolish or renovate structures on those properties, to return the land to productive use and make it suitable for redevelopment. It is anticipated that these improvements to the blighted properties would serve to stabilize property values in the affected neighborhoods and help prevent future foreclosures. The property acquisition process of the Neighborhood Initiative Program award is eligible to continue through 2020. As of December 31, 2016, there have been 45 properties identified for consideration in the program but none have been demolished.

Lastly, the County continued to save money on employee benefits through its participation in the County Employee Benefits Consortium of Ohio (CEBCO) and the Retrospective Rating Program for Workers Compensation. The County decided in 2011 to join CEBCO, which is a multi-county self-funded consortium formed by the County Commissioners' Association of Ohio and managed by a board of

directors comprised of county commissioners selected by the member counties. The goal of CEBCO is to provide stable, predictable, and actuarially sound rates for medical, prescription drugs, dental, and vision benefits for member county employees. After six years in the program with only minimal rate increases, the County believes that it has realized a significant savings. Similarly, the County has realized a savings of over \$2,000,000 in premiums since joining the Retrospective Rating Program for Workers Compensation.

FOR THE FUTURE

Beginning in 2017, the County Commissioners will be under new leadership, as President James M. Caldwell has announced his plans to retire after over 40 years of public service. At the time of his retirement, Mr. Caldwell has the distinction of being the longest-tenured county commissioner to serve in the State of Ohio. His replacement, Dwight A. Garrett, is a former school superintendent who brings a wealth of knowledge and experience to the job.

The new commission has several projects lined up for 2017. One of the largest and most significant is an overhaul of the Chillicothe-Ross County Law Enforcement Complex. This will mark the first time that any major improvements have been made to the jail since its construction in the 1980s. The \$5 million project is expected to include a new roof and various upgrades to the interior of the building, including an enhanced security and electronic locking system throughout the jail.

The County will also take a lead role in fighting the heroin and opiate epidemic that has plagued much of the region. As local funding has diminished with the loss of two public health levies, there will almost certainly be a renewed push for state and federal aid. The Heroin Partnership Project, which is a collaborative effort undertaken by the county, city, and other local agencies, was borne out of this effort and has already received national attention and support from many lawmakers as well as the Ohio Attorney General.

Finally, the newly formed Ross County Land Reutilization Corporation (known as the “Ross County Land Bank”) is expected to have its first full year of activity in 2017. This entity was created with the intent to convert abandoned and tax-delinquent properties to a productive use. It is not yet known how successful this entity will be in restoring these properties to the tax rolls, or how active of a role it will take.

AWARDS AND ACKNOWLEDGEMENTS

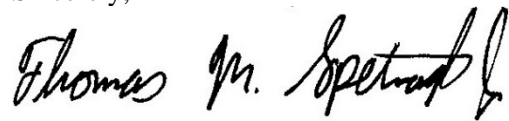
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ross County, Ohio for its comprehensive annual financial report (CAFR) for the year ended December 31, 2015. The Certificate of Achievement 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-six 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 2016 Comprehensive Annual Financial Report of Ross County demonstrates the continual commitment to professionalism of the Ross County Auditor's office. This report significantly increases the accountability of the management of the County to its taxpayers.

I would like to express my sincere thanks to the Board of Ross County Commissioners, each of the other elected officials and department heads, and a great number of County employees without whose cooperation the preparation of this report would not have been possible. I also want to acknowledge and thank J.L. Uhrig and Associates, Inc. for their professional expertise and technical assistance in preparing this report. Finally, I would like to express my deep appreciation to all the members of my staff who contributed to this report, especially Jerry Uhrig and Lucy Thomas.

Sincerely,

A handwritten signature in black ink that reads "Thomas M. Spetnagel Jr." The signature is written in a cursive style with a prominent initial 'T' and a long, sweeping underline.

Thomas M. Spetnagel Jr.
Ross County Auditor



Government Finance Officers Association

**Certificate of
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Presented to

**Ross County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

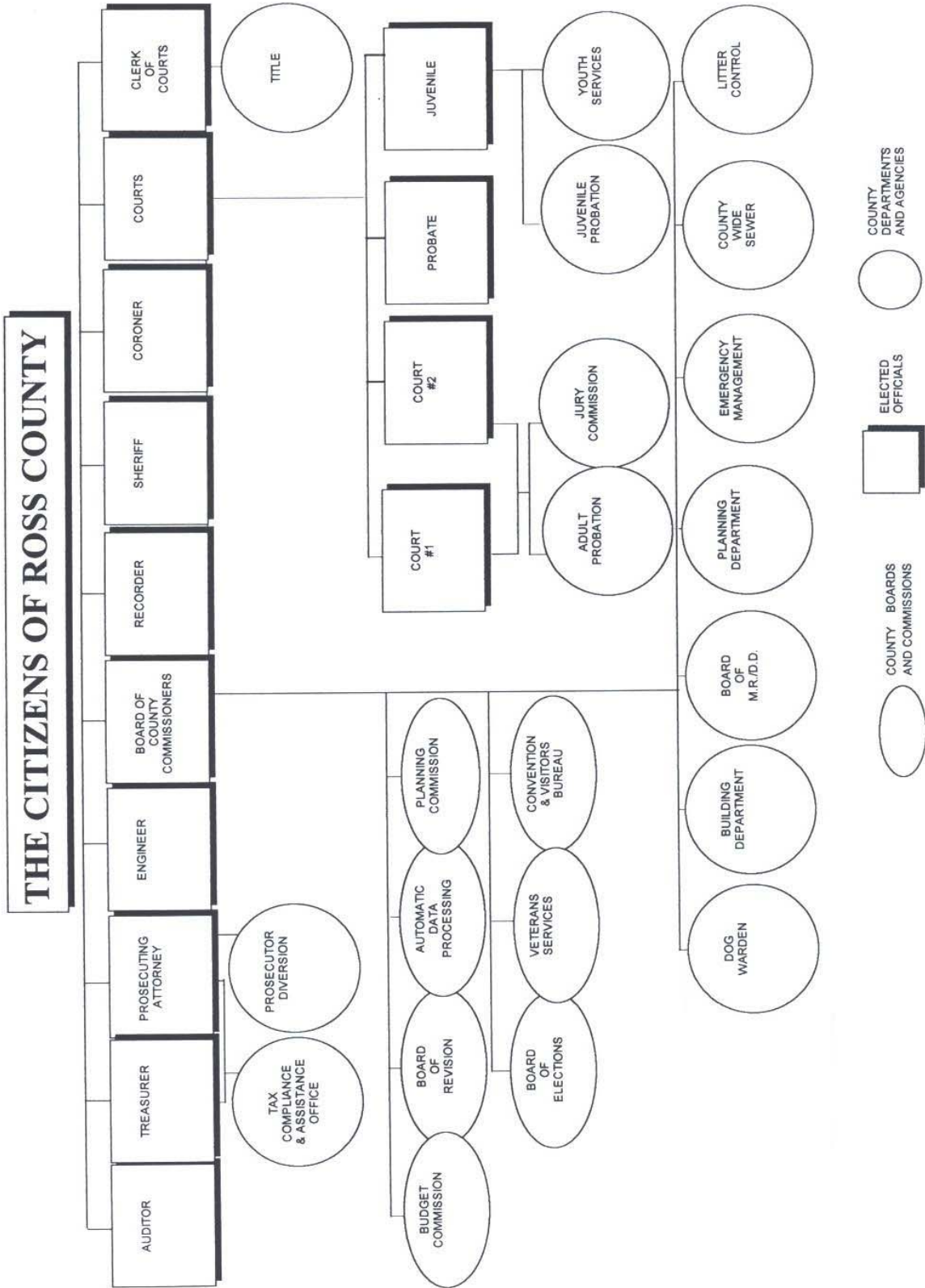
December 31, 2015

Executive Director/CEO

Ross County, Ohio
Elected Officials
As of December 31, 2016

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

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



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FINANCIAL SECTION



Ross County Historical Society Museum

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

Back of Financial Section Divider

Independent Auditor's Report

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

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ross County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Motor Vehicle Gas Tax Fund, and Board of Developmental Disabilities Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2017 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 the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



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

June 9, 2017

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Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(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, 2016. 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 2016 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, 2016 by \$43,035,446.

The County's total net position increased \$1,046,290 or 2.49% from 2015 to 2016.

Program revenues for governmental activities accounted for \$21,557,610 or 41.07% of total governmental activities revenue. General revenues for governmental activities accounted for \$30,930,433 or 58.93% of total governmental activities revenue.

The County had \$51,455,697 in expenses related to governmental activities; \$21,557,610 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$30,930,433 were sufficient to provide for the remainder of these programs.

Among major funds, the General Fund had \$26,686,246 in revenues, \$22,300,483 in expenditures, and (\$2,023,220) in total other financing sources and uses. The fund balance in the General Fund reflects an increase of \$2,362,543 from \$12,005,502 to \$14,368,045.

In 2016, the County's outstanding bonds at year-end reflect a net decrease of \$750,000 or 10.34% in the principal balance to \$6,505,000. Total debt outstanding decreased in 2016 by \$752,892 to a principal balance of \$6,770,529 at year-end.

USING THIS ANNUAL REPORT

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

The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole and present a longer-term view of the County's finances.

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

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(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 2016?” The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, liabilities, and deferred inflows and outflows of resources using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. The accrual basis of accounting recognizes all of the current year’s revenues and expenses regardless of when cash is received or paid.

These two statements report the County’s net position and changes in net position. This change in net position is important because it tells the reader whether the financial position of the County as a whole has increased or decreased. Over time, increases or decreases in the County’s net position are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors. Some of these factors are financial and some are not. Non-financial factors include changes in the County’s property tax base and the condition of the County’s capital assets (roads, bridges, buildings, sewer lines, etc). These factors need to be considered when assessing the overall health of the County.

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

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

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

REPORTING THE COUNTY’S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the County’s major funds. The County’s major governmental funds are the General Fund, Motor Vehicle Gas Tax Fund, and Board of Developmental Disabilities 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, 2016
(Unaudited)

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

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

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

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

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

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

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

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

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2016 compared to 2015:

Table 1
Net Position

	Governmental		Business-Type		Total	
	2016	2015	2016	2015	2016	2015
<i>Assets:</i>						
Current and Other Assets	\$47,284,680	\$42,943,043	\$210,670	\$193,094	\$47,495,350	\$43,136,137
Capital Assets, Net	34,313,911	36,241,583	61,415	66,415	34,375,326	36,307,998
Total Assets	81,598,591	79,184,626	272,085	259,509	81,870,676	79,444,135
Deferred Outflows of Resources	9,727,706	2,959,680	0	0	9,727,706	2,959,680
<i>Liabilities:</i>						
Current and Other Liabilities	1,529,259	2,033,810	1,287	2,655	1,530,546	2,036,465
Long-Term Liabilities	33,691,008	26,705,689	0	0	33,691,008	26,705,689
Total Liabilities	35,220,267	28,739,499	1,287	2,655	35,221,554	28,742,154
Deferred Inflows of Resources	13,341,382	11,672,505	0	0	13,341,382	11,672,505
<i>Net Position:</i>						
Net Investment in Capital Assets	27,708,660	28,904,098	61,415	66,415	27,770,075	28,970,513
Restricted	16,687,933	15,671,302	0	0	16,687,933	15,671,302
Unrestricted (Deficit)	(1,631,945)	(2,843,098)	209,383	190,439	(1,422,562)	(2,652,659)
Total Net Position	\$42,764,648	\$41,732,302	\$270,798	\$256,854	\$43,035,446	\$41,989,156

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

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

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

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

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

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

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

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

As a result of GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting.

Current assets increased due to an increase in equity in pooled cash, cash equivalents and investments and an increase in property taxes receivable. This occurred because of a rise in local property values following a state-mandated triennial update and an increase in revenues in the General Fund, primarily from sales taxes and charges for services, along with a decrease in expenditures in the Motor Vehicle Gas Tax Fund.

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

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

Current liabilities decreased due to a decrease in intergovernmental payable and accounts payable, while long-term liabilities increased due to an increase in pension liability under the GASB 68 method of accounting for pensions.

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 \$43,035,446. By far, the largest portion of the County's net position (64.53%) 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 38.78% of total net position. The remaining deficit balance represents unrestricted net position and may be used to meet the County's ongoing obligation to citizens and creditors. Total net position increased in 2016 by \$1,046,290. As of December 31, 2016, the County is able to report a positive net position of \$42,764,648 for governmental type activities. For business-type activities, a positive net position of \$270,798 is reported.

Table 2 shows the changes in net position for the year 2016. Revenue and expense comparisons to 2015 are presented to provide a comparative analysis of government-wide data with the prior year.

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

Table 2
Changes in Net Position

	Governmental		Business-Type		Total	
	Activities		Activities			
	2016	2015	2016	2015	2016	2015
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$6,038,940	\$5,584,891	\$44,905	\$48,196	\$6,083,845	\$5,633,087
Operating Grants and Contributions	14,569,023	14,404,585	0	0	14,569,023	14,404,585
Capital Grants and Contributions	949,647	1,713,339	0	0	949,647	1,713,339
Total Program Revenues	21,557,610	21,702,815	44,905	48,196	21,602,515	21,751,011
<i>General Revenues:</i>						
Property Taxes	11,094,407	10,453,153	0	0	11,094,407	10,453,153
Sales Tax	16,116,833	15,718,979	0	0	16,116,833	15,718,979
Grants and Entitlements	2,089,895	2,107,043	0	0	2,089,895	2,107,043
Investment Earnings	388,266	390,762	0	0	388,266	390,762
Miscellaneous	1,241,032	1,597,888	3,082	5,612	1,244,114	1,603,500
Total General Revenues	30,930,433	30,267,825	3,082	5,612	30,933,515	30,273,437
Total Revenues	52,488,043	51,970,640	47,987	53,808	52,536,030	52,024,448
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	8,003,577	7,667,879	0	0	8,003,577	7,667,879
Judicial	4,541,345	4,752,770	0	0	4,541,345	4,752,770
Public Safety	12,613,438	11,560,414	0	0	12,613,438	11,560,414
Public Works	7,318,065	9,456,147	0	0	7,318,065	9,456,147
Health	749,133	780,912	0	0	749,133	780,912
Human Services	16,632,240	14,294,781	0	0	16,632,240	14,294,781
Conservation and Recreation	2,498	4,184	0	0	2,498	4,184
Economic Development and Assistance	1,183,646	1,187,981	0	0	1,183,646	1,187,981
Interest and Fiscal Charges	411,755	444,501	0	0	411,755	444,501
County Wide Sewer	0	0	34,043	38,528	34,043	38,528
Total Expenses	51,455,697	50,149,569	34,043	38,528	51,489,740	50,188,097
Change in Net Position	1,032,346	1,821,071	13,944	15,280	1,046,290	1,836,351
Net Position - January 1	41,732,302	39,911,231	256,854	241,574	41,989,156	40,152,805
Net Position - December 31	\$42,764,648	\$41,732,302	\$270,798	\$256,854	\$43,035,446	\$41,989,156

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

Governmental Activities

The most significant program expenses for the County are Human Services, Public Safety, Legislative and Executive and Public Works. These programs account for 86.60% of the total governmental activities. Human Services, which is 32.32% of the total, represents costs associated with providing services for various state and locally mandated public assistance and welfare programs for families and individuals. These expenses reflect programs administered by the Board of Developmental Disabilities and Children Services. Public Safety, which accounts for 24.51% of the total, represents costs mainly associated with the operation of the Sheriff's Department and County Correctional Facility. Legislative and Executive expenses, which is 15.55% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder. Public Works, which accounts for 14.22% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges.

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

The net position for the governmental activities increased \$1,032,346 or 2.47% in 2016. Last year, net position increased \$1,821,071 or 4.56%. Total revenues increased \$517,403 or 1.00% from last year, while expenses increased \$1,306,128 or 2.60%.

The change in revenues consists of a decrease of \$145,205 or 0.67% in program revenues from last year and an increase of \$662,608 or 2.19% in general revenues. The decrease in program revenues is due to a decrease in capital grants and contributions of \$763,692 or 44.57%, which resulted from decreases in funding for airport construction and improvements, and highway funding. This decrease was partially offset by an increase of \$164,438 or 1.14% in operating grants and contributions, and an increase of \$454,049 or 8.13% in charges for services. The increase in general revenues is due to an increase of \$641,254 or 6.13% in property taxes and \$397,854 or 2.53% in sales taxes. These changes were due to the fact that property values rose as a result of Ross County's state-mandated triennial update and there was an increase in consumer spending throughout the County.

The increase in expenses is attributable to an increase of \$2,337,459 or 16.35% for Human Services and an increase of \$1,053,024 or 9.11% for Public Safety expenses.

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

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Table 3
Governmental Activities

	Total Cost of Services	Total Cost of Services	Net Cost of Services	Net Cost of Services
	2016	2015	2016	2015
<i>General Government:</i>				
Legislative and Executive	\$8,003,577	\$7,667,879	\$4,506,339	\$4,187,147
Judicial	4,541,345	4,752,770	2,132,344	3,247,900
Public Safety	12,613,438	11,560,414	10,228,625	9,362,266
Public Works	7,318,065	9,456,147	1,460,655	2,808,167
Health	749,133	780,912	749,133	780,912
Human Services	16,632,240	14,294,781	10,346,285	7,003,498
Conservation and Recreation	2,498	4,184	2,498	4,184
Economic Development and Assistance	1,183,646	1,187,981	60,453	608,179
Interest and Fiscal Charges	411,755	444,501	411,755	444,501
Total Expenses	\$51,455,697	\$50,149,569	\$29,898,087	\$28,446,754

It should be noted that 41.90% 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 \$10,228,625 in net cost of services represents the cost of operating the Sheriff's Department and County Correctional Facility that requires support from the General Fund. To help reduce the financial burden on the General Fund and increase program revenues, the Sheriff pursues contracts for housing prisoners from other jurisdictions, and for protection services to various agencies and at various events in the County. During 2016, the County received \$671,618 in revenue from these contracts and reports it as charges for services.

The \$10,346,285 in net cost of services for Human Services indicates the costs of services that are not supported from state and federal resources and that require support from the local level. As such, local taxpayers have approved property tax levies for several programs including the Board of Developmental Disabilities and Children Services. For 2016, the net cost of providing these Human Services was 34.61% of the total net cost of all governmental activities.

Business-Type Activities

Program revenues more than covered the costs of operation for the County's business-type activities as net position increased by \$13,944 or 5.43% due to the County's efforts to maintain and control spending levels for these operations during 2016.

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

Governmental Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing financing requirements. Unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. These funds are accounted for using the modified accrual basis of accounting. The County's governmental funds reported combined ending fund balances of \$23,481,062 (29.82% is unassigned), an increase of \$2,380,066 or 11.28% from last year. The funds that contributed most to this increase were the General Fund and Motor Vehicle Gas Tax Fund.

The General Fund is the primary operating fund of the County. At the end of 2016, the total fund balance in the General Fund was \$14,368,045 of which \$10,053,310 was unassigned. During the year, revenues exceeded expenditures by \$4,385,763, which was primarily due to an increase in sales tax revenue and the County's ability to control spending. The increase in the County's sales tax revenue is the result of increased consumer spending in 2016. However, the overall increase in fund balance was limited to \$2,362,543 or 19.68% due to the fact that operating transfers of \$2,098,659 were made to various other funds primarily for the retirement of debt. The General Fund balance at year-end equaled 53.84% of the total 2016 General Fund revenue.

For the other major funds of the County, the Motor Vehicle Gas Tax fund balance increased \$420,505 due to a large decrease in expenditures. The Board of Developmental Disabilities fund balance decreased \$379,084 due to an increase in expenditures related to contract services and other operational costs.

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 \$270,798, of which \$209,383 was unrestricted.

Budgetary Highlights – General Fund

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

The final budgeted revenues and other financing sources were \$24,873,833. Actual revenues and other financing sources were \$692,157 or 2.78% greater than the final budgeted amount due primarily to an unanticipated increase in sales tax and intergovernmental revenue.

During 2016, numerous revisions were made to the original budget of appropriations adopted by the County Commissioners. The most significant revisions in appropriations occurred in the other financing uses - transfers out, where estimates increased by \$593,655.

The final budgeted expenditures and other financing uses were \$26,062,974, representing an increase of \$799,078 or 3.16% from the original budgeted estimate of \$25,263,896. However, the majority of

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County departments limited their spending and held close to their budgets causing actual expenditures and other financing uses to be less than the final budgeted estimate by \$1,768,007.

The combined effect of all these factors allowed the County's actual fund balance in the General Fund at December 31, 2016 to be \$2,460,164 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, 2016 amounts to \$27,770,075 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2016, road and bridge improvements totaling \$2,133,116 were made throughout the County, bringing the infrastructure investment of the County to a total of \$48,023,228. Note 8 provides additional information about the County's capital asset activity during 2016.

Long-Term Debt - At December 31, 2016, the County had total bonds outstanding of \$6,505,000. The County's long-term bonds reflect a net decrease of \$750,000 during 2016 due to the scheduled payments made on the general obligation bonds.

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

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

Economic Factors

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

For the second straight year, the county seat of Chillicothe was ranked as one of the top 100 micropolitan areas in the nation for business expansion and major projects in 2016. A micropolitan area is defined by the US Census Bureau as an urban area with a population of between 10,000 and 49,999 people. The ranking is part of Site Selection Magazine's annual survey of states, metro, and micro areas. It is believed that this consistent ranking will attract the attention of site selection consultants, brokers, and others that Ross County is a place to be considered for future projects.

Ross County's average unemployment rate stood at 5.5% for 2016, which was higher than the 5.3% reported for 2015, but lower than the 6.3% reported for 2014. This compares to the national and state annual average unemployment rates of 4.9% and 4.9%, respectively.

The area's largest employer, the Adena Regional Medical Center, announced plans for a \$36.1 million expansion to more than triple the size of the Chillicothe hospital's emergency department. The ER would grow from 16,500 square feet to 59,000 square feet, giving it capacity for 60,000 visits a year. It is

Ross County, Ohio
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For the Year Ended December 31, 2016
(Unaudited)

believed that this will lead to shorter wait times and better patient experience, allowing it to remain a competitive, independent hospital.

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

Receipts from the County's 1.5% sales tax, the largest revenue source for the County's General Fund, were up 2.53% in 2016. This indicates that consumer spending increased in the County over the last year. Likewise, receipts from the County's 4.25% lodging tax increased 3.88% in 2016. Tourism in Ross County is expected to continue to grow in 2017 due to several major activities to be held this year in the County. Overnight business travel is also expected to grow due to the increase in overall economic activity.

Requests for Information

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

Ross County, Ohio
Statement of Net Position
December 31, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$18,984,229	\$203,272	\$19,187,501
Cash and Cash Equivalents In Segregated Accounts	326,186	0	326,186
Accounts Receivable	6,597	7,398	13,995
Accrued Interest Receivable	71,063	0	71,063
Intergovernmental Receivable	6,033,470	0	6,033,470
Property Taxes Receivable	13,610,117	0	13,610,117
Sales Taxes Receivable	4,361,661	0	4,361,661
Loans Receivable	911,064	0	911,064
Capital Leases Receivable	1,629,284	0	1,629,284
Materials and Supplies Inventory	843,030	0	843,030
Prepaid Items	507,979	0	507,979
Nondepreciable Capital Assets	3,859,057	14,434	3,873,491
Depreciable Capital Assets, Net	30,454,854	46,981	30,501,835
<i>Total Assets</i>	<u>81,598,591</u>	<u>272,085</u>	<u>81,870,676</u>
Deferred Outflows of Resources	<u>9,727,706</u>	<u>0</u>	<u>9,727,706</u>
Liabilities			
Accounts Payable	446,780	0	446,780
Accrued Wages Payable	338,115	0	338,115
Contracts Payable	341,050	200	341,250
Intergovernmental Payable	335,817	0	335,817
Matured Compensated Absences Payable	19,913	0	19,913
Accrued Interest Payable	47,584	0	47,584
Unearned Revenue	0	1,087	1,087
<i>Long-Term Liabilities:</i>			
Due Within One Year	1,937,229	0	1,937,229
<i>Due in More Than One Year:</i>			
Net Pension Liability	24,873,536	0	24,873,536
Other Amounts Due in More Than One Year	6,880,243	0	6,880,243
<i>Total Liabilities</i>	<u>35,220,267</u>	<u>1,287</u>	<u>35,221,554</u>
Deferred Inflows of Resources	<u>13,341,382</u>	<u>0</u>	<u>13,341,382</u>
Net Position			
Net Investment in Capital Assets	27,708,660	61,415	27,770,075
<i>Restricted for:</i>			
Highway/Street Maintenance and Repair	3,089,214	0	3,089,214
Developmental Disabilities Services	5,150,111	0	5,150,111
Legislative and Executive	1,014,274	0	1,014,274
Judicial	2,819,989	0	2,819,989
Public Safety	2,002,336	0	2,002,336
Public Works	46,146	0	46,146
Human Services	320,542	0	320,542
Economic Development	1,516,327	0	1,516,327
Capital Projects	451,276	0	451,276
Debt Service	277,438	0	277,438
<i>Permanent Fund:</i>			
Expendable	280	0	280
Unrestricted (Deficit)	(1,631,945)	209,383	(1,422,562)
<i>Total Net Position</i>	<u>\$42,764,648</u>	<u>\$270,798</u>	<u>\$43,035,446</u>

See accompanying notes to the basic financial statements

Ross County, Ohio
Statement of Activities
For the Year Ended December 31, 2016

	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	\$8,003,577	\$3,492,975	\$4,263	\$0
Judicial	4,541,345	815,742	1,593,259	0
Public Safety	12,613,438	1,362,677	1,022,136	0
Public Works	7,318,065	349,329	4,558,434	949,647
Health	749,133	0	0	0
Human Services	16,632,240	18,217	6,267,738	0
Conservation and Recreation	2,498	0	0	0
Economic Development and Assistance	1,183,646	0	1,123,193	0
Interest and Fiscal Charges	411,755	0	0	0
<i>Total Governmental Activities</i>	<u>51,455,697</u>	<u>6,038,940</u>	<u>14,569,023</u>	<u>949,647</u>
Business-Type Activities				
County Wide Sewer	34,043	44,905	0	0
<i>Total Business-Type Activities</i>	<u>34,043</u>	<u>44,905</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$51,489,740</u>	<u>\$6,083,845</u>	<u>\$14,569,023</u>	<u>\$949,647</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

Net Position at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue
and Changes in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total
(\$4,506,339)	\$0	(\$4,506,339)
(2,132,344)	0	(2,132,344)
(10,228,625)	0	(10,228,625)
(1,460,655)	0	(1,460,655)
(749,133)	0	(749,133)
(10,346,285)	0	(10,346,285)
(2,498)	0	(2,498)
(60,453)	0	(60,453)
(411,755)	0	(411,755)
(29,898,087)	0	(29,898,087)
0	10,862	10,862
0	10,862	10,862
(29,898,087)	10,862	(29,887,225)
905,624	0	905,624
5,980,201	0	5,980,201
833,609	0	833,609
3,374,973	0	3,374,973
16,116,833	0	16,116,833
2,089,895	0	2,089,895
388,266	0	388,266
1,241,032	3,082	1,244,114
30,930,433	3,082	30,933,515
1,032,346	13,944	1,046,290
41,732,302	256,854	41,989,156
\$42,764,648	\$270,798	\$43,035,446

Ross County, Ohio*Balance Sheet**Governmental Funds**December 31, 2016*

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$8,094,707	\$909,728	\$3,650,333
Cash and Cash Equivalents In Segregated Accounts	20,471	0	0
Accounts Receivable	1,856	2,958	1,783
Accrued Interest Receivable	71,063	0	0
Intergovernmental Receivable	1,008,013	2,163,312	339,461
Interfund Receivable	1,094,294	19,432	77,072
Property Taxes Receivable	3,851,620	0	7,882,522
Sales Taxes Receivable	4,361,661	0	0
Loans Receivable	0	0	0
Capital Leases Receivable	1,629,284	0	0
Materials and Supplies Inventory	150,775	674,297	13,494
Prepaid Items	98,384	0	0
Advances to Other Funds	2,179,527	268,917	1,066,556
<i>Total Assets</i>	<u>\$22,561,655</u>	<u>\$4,038,644</u>	<u>\$13,031,221</u>
Liabilities			
Accounts Payable	\$240,203	\$41,530	\$67,639
Accrued Wages Payable	190,803	29,704	92,509
Contracts Payable	43,069	5,662	235,939
Intergovernmental Payable	190,340	19,812	59,942
Accrued Interest Payable	0	0	0
Matured Compensated Absences Payable	17,099	0	0
Interfund Payable	0	600,000	0
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>681,514</u>	<u>696,708</u>	<u>456,029</u>
Deferred Inflows of Resources	<u>7,512,096</u>	<u>1,442,208</u>	<u>7,961,156</u>
Fund Balances			
Nonspendable	2,589,395	674,297	13,494
Restricted	15,000	1,225,431	4,600,542
Committed	1,216,984	0	0
Assigned	493,356	0	0
Unassigned (Deficit)	10,053,310	0	0
<i>Total Fund Balances (Deficits)</i>	<u>14,368,045</u>	<u>1,899,728</u>	<u>4,614,036</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$22,561,655</u>	<u>\$4,038,644</u>	<u>\$13,031,221</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$5,218,221	\$17,872,989
305,715	326,186
0	6,597
0	71,063
2,516,790	6,027,576
0	1,190,798
1,875,975	13,610,117
0	4,361,661
911,064	911,064
0	1,629,284
4,464	843,030
0	98,384
0	3,515,000
<u>\$10,832,229</u>	<u>\$50,463,749</u>
\$97,408	\$446,780
25,099	338,115
56,380	341,050
55,633	325,727
28,310	28,310
2,814	19,913
520,798	1,120,798
<u>3,515,000</u>	<u>3,515,000</u>
<u>4,301,442</u>	<u>6,135,693</u>
<u>3,931,534</u>	<u>20,846,994</u>
4,464	3,281,650
4,878,996	10,719,969
766,854	1,983,838
0	493,356
<u>(3,051,061)</u>	<u>7,002,249</u>
<u>2,599,253</u>	<u>23,481,062</u>
<u>\$10,832,229</u>	<u>\$50,463,749</u>

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Ross County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2016*

Total Governmental Funds Balances		\$23,481,062
 <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.		34,313,911
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	942,645	
Sales Taxes	1,660,609	
Intergovernmental Revenue	4,419,197	
Charges for Services	9,720	
Capital Leases Receivable	865,149	
Total		7,897,320
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.		1,329,120
Long-term liabilities, including bonds payable, capital leases payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:		
Bonds Payable	(6,505,000)	
Premium on Bonds Issued	(130,404)	
Deferred Outflows from Refundings	165,278	
Accrued Interest Payable	(19,274)	
Capital Leases Payable	(135,125)	
Compensated Absences Payable	(1,929,424)	
Total		(8,553,949)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	9,562,428	
Deferred Inflows - Pension	(391,708)	
Net Pension Liability	(24,873,536)	
Total		(15,702,816)
<i>Net Position of Governmental Activities</i>		\$42,764,648

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, 2016

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
Revenues			
Property Taxes	\$3,363,969	\$0	\$5,877,372
Sales Tax	16,074,286	0	0
Intergovernmental	2,183,903	4,516,260	6,080,786
Interest	347,974	5,309	705
Licenses and Permits	296,745	0	0
Fines and Forfeitures	98,276	14,650	0
Charges for Services	2,913,439	267,328	0
Rent	690,862	0	0
Special Assessments	0	0	0
Other	716,792	97,402	378,466
<i>Total Revenues</i>	<u>26,686,246</u>	<u>4,900,949</u>	<u>12,337,329</u>
Expenditures			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	6,541,522	0	0
Judicial	3,170,484	0	0
Public Safety	10,205,760	0	0
Public Works	325,417	4,367,590	0
Health	749,132	0	0
Human Services	688,819	0	12,316,413
Economic Development and Assistance	275,649	0	0
Capital Outlay	15,572	0	0
Intergovernmental	270,000	0	0
<i>Debt Service:</i>			
Principal Retirement	50,738	0	0
Interest and Fiscal Charges	7,390	0	0
<i>Total Expenditures</i>	<u>22,300,483</u>	<u>4,367,590</u>	<u>12,316,413</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,385,763</u>	<u>533,359</u>	<u>20,916</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	62,477	0	0
Proceeds from the Sale of Assets	0	21,946	0
Transfers In	12,962	0	0
Transfers Out	(2,098,659)	(134,800)	(400,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,023,220)</u>	<u>(112,854)</u>	<u>(400,000)</u>
<i>Net Change in Fund Balances</i>	2,362,543	420,505	(379,084)
<i>Fund Balances at Beginning of Year</i>	<u>12,005,502</u>	<u>1,479,223</u>	<u>4,993,120</u>
<i>Fund Balances at End of Year</i>	<u>\$14,368,045</u>	<u>\$1,899,728</u>	<u>\$4,614,036</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$1,740,052	\$10,981,393
0	16,074,286
3,954,470	16,735,419
26,760	380,748
0	296,745
128,481	241,407
1,605,332	4,786,099
0	690,862
14,107	14,107
77,841	1,270,501
<u>7,547,043</u>	<u>51,471,567</u>
751,912	7,293,434
1,149,580	4,320,064
1,450,739	11,656,499
140,991	4,833,998
0	749,132
3,133,302	16,138,534
907,997	1,183,646
1,497,085	1,512,657
0	270,000
750,000	800,738
400,227	407,617
<u>10,181,833</u>	<u>49,166,319</u>
<u>(2,634,790)</u>	<u>2,305,248</u>
0	62,477
0	21,946
2,623,854	2,636,816
(12,962)	(2,646,421)
<u>2,610,892</u>	<u>74,818</u>
(23,898)	2,380,066
<u>2,623,151</u>	<u>21,100,996</u>
<u>\$2,599,253</u>	<u>\$23,481,062</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, 2016*

Net Change in Fund Balances - Total Governmental Funds		\$2,380,066
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period:		
Capital Outlay	3,301,607	
Depreciation	<u>(5,154,476)</u>	
Total		(1,852,869)
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.		
		(74,803)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues:		
Property Taxes	113,014	
Sales Taxes	42,547	
Intergovernmental Revenue	873,146	
Charges for Services	9,720	
Capital Leases Receivable	<u>(29,469)</u>	
Total		1,008,958
Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
		800,738
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
		221
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	879	
Amortization of Premium on Bonds Issued	16,300	
Deferred Outflows from Refundings	(20,659)	
Capital Leases Extended	<u>(1,669)</u>	
Total		(5,149)
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		(62,477)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows.		
		1,992,768
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		
		(3,052,021)
The internal service fund used by management to charge the cost of insurance to individual funds is not reported in the government-wide Statement of Activities. Governmental expenditures and the related internal service fund revenue are eliminated. The net revenue (expense) of the internal service fund is allocated among the activities.		
		<u>(103,086)</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$1,032,346</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,310,071	\$3,310,071	\$3,356,203	\$46,132
Sales Tax	15,638,030	15,638,030	16,096,766	458,736
Intergovernmental	2,134,916	2,134,916	2,220,396	85,480
Interest	305,000	305,000	284,592	(20,408)
Licenses and Permits	204,010	204,010	296,745	92,735
Fines and Forfeitures	100,000	100,000	98,276	(1,724)
Charges for Services	1,716,231	1,716,231	1,678,607	(37,624)
Rent	589,000	589,000	785,001	196,001
Other	493,075	493,075	476,066	(17,009)
<i>Total Revenues</i>	<u>24,490,333</u>	<u>24,490,333</u>	<u>25,292,652</u>	<u>802,319</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	315,742	315,742	301,847	13,895
Materials and Supplies	4,000	4,000	2,128	1,872
Contractual Services	80,116	80,116	73,616	6,500
Capital Outlay	3,500	2,773	2,773	0
Other	472,000	433,568	83,472	350,096
Total County Commissioners	<u>875,358</u>	<u>836,199</u>	<u>463,836</u>	<u>372,363</u>
County Auditor				
Personal Services	622,895	622,895	576,648	46,247
Materials and Supplies	49,745	49,745	41,732	8,013
Contractual Services	3,500	3,500	0	3,500
Capital Outlay	10,845	10,845	8,486	2,359
Other	26,500	26,500	22,595	3,905
Total County Auditor	<u>713,485</u>	<u>713,485</u>	<u>649,461</u>	<u>64,024</u>
County Treasurer				
Personal Services	355,035	355,036	339,508	15,528
Materials and Supplies	28,519	28,519	25,156	3,363
Contractual Services	1,550	1,550	997	553
Capital Outlay	2,700	2,700	390	2,310
Other	4,545	4,545	3,524	1,021
Total County Treasurer	<u>392,349</u>	<u>392,350</u>	<u>369,575</u>	<u>22,775</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financial Administration				
Contractual Services	46,478	45,000	28,033	16,967
Total Other Financial Administration	46,478	45,000	28,033	16,967
Prosecuting Attorney				
Personal Services	892,593	928,668	893,839	34,829
Materials and Supplies	22,435	22,435	18,696	3,739
Allowances	57,852	57,852	57,852	0
Other	13,156	13,156	6,879	6,277
Total Prosecuting Attorney	986,036	1,022,111	977,266	44,845
Bureau of Inspection				
Contractual Services	58,000	58,767	58,767	0
Total Bureau of Inspection	58,000	58,767	58,767	0
Budget Commission				
Other	1,000	1,000	193	807
Total Budget Commission	1,000	1,000	193	807
Planning Commission				
Personal Services	339,501	342,702	324,796	17,906
Materials and Supplies	5,335	4,335	3,024	1,311
Contractual Services	27,432	27,432	25,424	2,008
Other	48,657	49,657	36,541	13,116
Total Planning Commission	429,925	424,126	389,785	34,341
Data Processing Board				
Materials and Supplies	14,098	14,098	13,087	1,011
Contractual Services	276,412	293,770	292,977	793
Capital Outlay	78,298	85,545	84,802	743
Other	1,000	1,000	936	64
Total Data Processing Board	369,808	394,413	391,802	2,611
Board of Elections				
Personal Services	604,059	604,058	505,031	99,027
Materials and Supplies	43,226	41,226	18,416	22,810
Contractual Services	238,918	283,918	228,131	55,787
Capital Outlay	95,000	95,000	0	95,000
Other	19,628	21,628	17,473	4,155
Total Board of Elections	1,000,831	1,045,830	769,051	276,779

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Buildings and Grounds				
Personal Services	776,894	794,894	760,017	34,877
Materials and Supplies	54,814	78,811	64,646	14,165
Contractual Services	53,738	53,738	4,842	48,896
Capital Outlay	463,077	463,077	215,754	247,323
Other	374,076	382,806	308,827	73,979
Total Buildings and Grounds	<u>1,722,599</u>	<u>1,773,326</u>	<u>1,354,086</u>	<u>419,240</u>
Recorder				
Personal Services	354,107	354,106	333,505	20,601
Materials and Supplies	6,731	5,500	5,500	0
Contractual Services	71,286	68,424	68,424	0
Other	5,306	5,276	3,790	1,486
Total Recorder	<u>437,430</u>	<u>433,306</u>	<u>411,219</u>	<u>22,087</u>
Ross County Service Center				
Materials and Supplies	75,000	85,000	80,605	4,395
Contractual Services	240,493	240,493	213,985	26,508
Other	129,087	129,087	118,099	10,988
Total Ross County Service Center	<u>444,580</u>	<u>454,580</u>	<u>412,689</u>	<u>41,891</u>
Taxes on Property				
Levies and Assessments - Taxes	10,000	10,000	10,000	0
Delinquent Tax Advertising	1,000	1,000	518	482
Auditor and Treasurer Fees	90,000	90,000	83,899	6,101
Total Taxes on Property	<u>101,000</u>	<u>101,000</u>	<u>94,417</u>	<u>6,583</u>
Total General Government - Legislative and Executive	<u>7,569,879</u>	<u>7,695,493</u>	<u>6,370,180</u>	<u>1,325,313</u>
Judicial				
Common Pleas Court - Other				
Personal Services	213,567	213,566	203,901	9,665
Public Defender	541,986	566,986	564,806	2,180
Attorney Fees	92,150	100,150	68,158	31,992
Juror Fees	50,000	50,000	30,400	19,600
Contractual Services	24,322	24,322	22,745	1,577
Other	5,000	7,500	6,294	1,206
Total Common Pleas Court - Other	<u>927,025</u>	<u>962,524</u>	<u>896,304</u>	<u>66,220</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Court of Appeals				
Materials and Supplies	4,000	4,000	2,970	1,030
Capital Outlay	8,293	8,293	2,874	5,419
Other	61,978	61,978	51,660	10,318
Total Court of Appeals	74,271	74,271	57,504	16,767
Common Pleas Court #1				
Personal Services	240,793	240,793	232,791	8,002
Materials and Supplies	10,000	10,000	9,034	966
Contractual Services	8,500	8,500	4,584	3,916
Capital Outlay	8,500	8,500	6,032	2,468
Other	19,500	19,500	9,459	10,041
Total Common Pleas Court #1	287,293	287,293	261,900	25,393
Common Pleas Court #2				
Personal Services	258,656	258,656	245,718	12,938
Materials and Supplies	11,290	11,290	5,591	5,699
Contractual Services	6,296	6,296	3,396	2,900
Capital Outlay	13,559	13,559	5,879	7,680
Other	17,050	17,050	15,418	1,632
Total Common Pleas Court #2	306,851	306,851	276,002	30,849
Jury Commission				
Materials and Supplies	12,100	12,000	9,304	2,696
Capital Outlay	400	400	270	130
Other	660	760	582	178
Total Jury Commission	13,160	13,160	10,156	3,004
Juvenile Court				
Personal Services	711,652	696,452	647,629	48,823
Materials and Supplies	4,555	7,255	6,558	697
Capital Outlay	4,000	4,000	1,013	2,987
Other	40,192	40,192	30,050	10,142
Total Juvenile Court	760,399	747,899	685,250	62,649
Probate Court				
Personal Services	488,366	491,565	473,277	18,288
Materials and Supplies	9,736	13,936	13,837	99
Capital Outlay	2,000	2,000	1,516	484
Other	39,814	35,614	24,250	11,364
Total Probate Court	539,916	543,115	512,880	30,235

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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	482,640	482,640	448,876	33,764
Materials and Supplies	76,500	70,400	37,403	32,997
Contractual Services	9,500	9,500	6,676	2,824
Capital Outlay	1,810	7,410	7,345	65
Other	2,000	2,500	1,584	916
Total Clerk of Courts	572,450	572,450	501,884	70,566
Municipal Court				
County Share	152,010	177,991	177,991	0
Juror's Fees	8,500	8,500	7,320	1,180
Witness Fees	6,500	8,900	8,550	350
Criminal Prosecution	34,335	42,919	42,919	0
Indigent Defense	7,000	7,000	4,465	2,535
Total Municipal Court	208,345	245,310	241,245	4,065
Total General Government - Judicial	3,689,710	3,752,873	3,443,125	309,748
Public Safety				
Adult Probation				
Personal Services	248,566	254,867	240,762	14,105
Materials and Supplies	9,700	4,500	4,471	29
Contractual Services	1,500	0	0	0
Capital Outlay	12,708	17,358	17,333	25
Other	11,500	7,250	7,074	176
Total Adult Probation	283,974	283,975	269,640	14,335
Juvenile Probation				
Personal Services	353,584	358,383	345,742	12,641
Materials and Supplies	1,365	1,365	460	905
Other	9,739	9,739	6,278	3,461
Total Juvenile Probation	364,688	369,487	352,480	17,007
Juvenile IV-E Program				
Personal Services	334,891	342,091	328,774	13,317
Materials and Supplies	3,409	3,409	1,888	1,521
Contractual Services	199,000	199,000	169,965	29,035
Other	20,427	20,427	7,193	13,234
Total Juvenile IV-E Program	557,727	564,927	507,820	57,107

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Detention Home				
Other	529,840	529,840	462,976	66,864
Total Detention Home	529,840	529,840	462,976	66,864
Coroner				
Personal Services	285,554	285,554	270,717	14,837
Materials and Supplies	800	3,800	3,552	248
Contractual Services	500	500	400	100
Capital Outlay	1,500	1,500	1,173	327
Other	138,504	135,504	133,239	2,265
Total Coroner	426,858	426,858	409,081	17,777
Sheriff				
Personal Services	106,824	106,825	102,553	4,272
Allowances	30,832	30,832	30,832	0
Total Sheriff	137,656	137,657	133,385	4,272
Emergency Management				
Grants - Disaster Services	45,000	45,000	45,000	0
Total Emergency Management	45,000	45,000	45,000	0
Total Public Safety	2,345,743	2,357,744	2,180,382	177,362
Public Works				
Engineer				
Personal Services	130,548	130,590	124,520	6,070
Materials and Supplies	5,500	5,500	5,233	267
Construction - Sales Tax	152,271	152,271	152,271	0
Capital Outlay	10,000	10,000	10,000	0
Other	1,500	1,500	1,500	0
Total Engineer	299,819	299,861	293,524	6,337
Air Navigation Facilities				
Personal Services	20,237	20,836	20,081	755
Materials and Supplies	5,000	5,145	4,809	336
Contractual Services	14,975	16,780	9,724	7,056
Capital Outlay	5,000	3,051	336	2,715
Other	8,461	8,461	5,277	3,184
Total Air Navigation Facilities	53,673	54,273	40,227	14,046
Total Public Works	353,492	354,134	333,751	20,383

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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health				
Vital Statistics				
Registration Fees	2,000	2,000	1,436	564
Total Vital Statistics	2,000	2,000	1,436	564
Agriculture				
Soil and Water - Grants	247,538	247,538	247,538	0
Extension Grants	285,500	285,500	285,500	0
Agricultural Society - Grants	12,500	12,500	12,500	0
Fair/Debt	87,500	87,500	87,500	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	3,159	3,159	1,253	1,906
Total Agriculture	639,497	639,497	637,591	1,906
Other Health				
Crippled Children Aid	129,213	129,213	129,213	0
Total Other Health	129,213	129,213	129,213	0
Total Health	770,710	770,710	768,240	2,470
Human Services				
Veteran's Assistance				
Personal Services	131,170	143,368	136,288	7,080
Materials and Supplies	5,706	5,706	5,674	32
Contractual Services	2,000	0	0	0
Relief Allowances	280,405	294,005	294,005	0
Capital Outlay	29,000	29,000	29,000	0
Other	8,460	4,360	4,272	88
Total Veteran's Assistance	456,741	476,439	469,239	7,200
Veteran's Service				
Personal Services	199,173	208,495	202,858	5,637
Burials	57,438	49,938	48,511	1,427
Other	123,586	102,069	101,804	265
Total Veteran's Service	380,197	360,502	353,173	7,329
Total Human Services	836,938	836,941	822,412	14,529
Economic Development and Assistance				
Grants - Other	410,000	360,569	275,649	84,920
Total Economic Development and Assistance	410,000	360,569	275,649	84,920
Intergovernmental				
Contractual Services	216,569	270,000	270,000	0
Total Intergovernmental	216,569	270,000	270,000	0
				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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<i>Total Expenditures</i>	<u>16,193,041</u>	<u>16,398,464</u>	<u>14,463,739</u>	<u>1,934,725</u>
<i>Excess of Revenues Over Expenditures</i>	<u>8,297,292</u>	<u>8,091,869</u>	<u>10,828,913</u>	<u>2,737,044</u>
Other Financing Sources (Uses)				
Advances In	333,500	333,500	223,338	(110,162)
Advances Out	(22,733)	(22,733)	(245,183)	(222,450)
Transfers In	50,000	50,000	50,000	0
Transfers Out	<u>(9,048,122)</u>	<u>(9,641,777)</u>	<u>(9,586,045)</u>	<u>55,732</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(8,687,355)</u>	<u>(9,281,010)</u>	<u>(9,557,890)</u>	<u>(276,880)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(390,063)	(1,189,141)	1,271,023	2,460,164
Fund Balance at Beginning of Year	3,898,521	3,898,521	3,898,521	0
Prior Year Encumbrances Appropriated	<u>594,794</u>	<u>594,794</u>	<u>594,794</u>	<u>0</u>
Fund Balance at End of Year	<u>\$4,103,252</u>	<u>\$3,304,174</u>	<u>\$5,764,338</u>	<u>\$2,460,164</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$4,400,000	\$4,400,000	\$4,516,103	\$116,103
Interest	3,200	3,200	5,309	2,109
Fines and Forfeitures	11,000	11,000	14,650	3,650
Charges for Services	0	0	267,328	267,328
Other	259,500	259,500	94,721	(164,779)
<i>Total Revenues</i>	<u>4,673,700</u>	<u>4,673,700</u>	<u>4,898,111</u>	<u>224,411</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	2,175,674	2,255,274	2,210,747	44,527
Materials and Supplies	572,605	799,605	703,987	95,618
Capital Outlay	1,184,939	1,478,288	1,417,368	60,920
Other	472,886	441,286	349,155	92,131
<i>Total Public Works</i>	<u>4,406,104</u>	<u>4,974,453</u>	<u>4,681,257</u>	<u>293,196</u>
<i>Total Expenditures</i>	<u>4,406,104</u>	<u>4,974,453</u>	<u>4,681,257</u>	<u>293,196</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>267,596</u>	<u>(300,753)</u>	<u>216,854</u>	<u>517,607</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	0	0	21,946	21,946
Transfers Out	(134,000)	(135,600)	(134,800)	800
Advances Out	(38,421)	(38,421)	(38,421)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(172,421)</u>	<u>(174,021)</u>	<u>(151,275)</u>	<u>22,746</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	95,175	(474,774)	65,579	540,353
Fund Balances at Beginning of Year	475,939	475,939	475,939	0
Prior Year Encumbrances Appropriated	111,991	111,991	111,991	0
Fund Balances at End of Year	<u>\$683,105</u>	<u>\$113,156</u>	<u>\$653,509</u>	<u>\$540,353</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,728,000	\$5,728,000	\$5,824,362	\$96,362
Intergovernmental	5,614,516	5,556,042	6,134,424	578,382
Interest	7,500	7,500	705	(6,795)
Other	288,425	288,425	376,683	88,258
<i>Total Revenues</i>	11,638,441	11,579,967	12,336,174	756,207
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	7,380,610	7,348,610	7,189,565	159,045
Materials and Supplies	181,698	167,080	105,953	61,127
Contractual Services	4,394,336	4,405,961	4,348,426	57,535
Capital Outlay	153,400	97,657	94,023	3,634
Other	801,624	805,720	713,382	92,338
<i>Total Human Services</i>	12,911,668	12,825,028	12,451,349	373,679
<i>Total Expenditures</i>	12,911,668	12,825,028	12,451,349	373,679
<i>Excess of Revenues Under Expenditures</i>	(1,273,227)	(1,245,061)	(115,175)	1,129,886
Other Financing Sources (Uses)				
Advances In	315,206	315,206	315,206	0
Transfers In	0	0	23,500	23,500
Transfers Out	(150,000)	(423,500)	(423,500)	0
<i>Total Other Financing Sources (Uses)</i>	165,206	(108,294)	(84,794)	23,500
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(1,108,021)	(1,353,355)	(199,969)	1,153,386
Fund Balances at Beginning of Year	3,398,387	3,398,387	3,398,387	0
Prior Year Encumbrances Appropriated	318,302	318,302	318,302	0
Fund Balances at End of Year	\$2,608,668	\$2,363,334	\$3,516,720	\$1,153,386

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2016

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$203,272	\$1,111,240
Accounts Receivable	7,398	0
Intergovernmental Receivable	0	5,894
Prepaid Items	0	409,595
<i>Total Current Assets</i>	<u>210,670</u>	<u>1,526,729</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	46,981	0
<i>Total Noncurrent Assets</i>	<u>61,415</u>	<u>0</u>
<i>Total Assets</i>	<u>272,085</u>	<u>1,526,729</u>
Liabilities		
<i>Current Liabilities:</i>		
Contracts Payable	200	0
Intergovernmental Payable	0	10,090
Interfund Payable	0	70,000
Unearned Revenue	1,087	0
Claims Payable	0	25,731
<i>Total Current Liabilities</i>	<u>1,287</u>	<u>105,821</u>
<i>Long-Term Liabilities:</i>		
Claims Payable	0	91,788
<i>Total Liabilities</i>	<u>1,287</u>	<u>197,609</u>
Net Position		
Investment in Capital Assets	61,415	0
Unrestricted	209,383	1,329,120
<i>Total Net Position</i>	<u>\$270,798</u>	<u>\$1,329,120</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, 2016*

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Operating Revenues		
Charges for Services	\$44,905	\$7,550,550
Miscellaneous	3,082	33,914
<i>Total Operating Revenues</i>	<u>47,987</u>	<u>7,584,464</u>
Operating Expenses		
Contractual Services	13,949	7,565,072
Materials and Supplies	7,638	0
Claims	0	117,519
Refunds	0	22,082
Other	7,456	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>34,043</u>	<u>7,704,673</u>
<i>Operating Income (Loss)</i>	<u>13,944</u>	<u>(120,209)</u>
Nonoperating Revenue		
Interest	0	7,518
<i>Total Nonoperating Revenue</i>	<u>0</u>	<u>7,518</u>
Transfers In	0	9,605
<i>Change in Net Position</i>	13,944	(103,086)
<i>Net Position at Beginning of Year</i>	<u>256,854</u>	<u>1,432,206</u>
<i>Net Position at End of Year</i>	<u><u>\$270,798</u></u>	<u><u>\$1,329,120</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, 2016

	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	\$48,727	\$7,901,806
Other Cash Receipts	3,082	28,020
Cash Payments for Goods and Services	(24,042)	(8,520,351)
Cash Payments for Claims	0	(135,131)
Other Cash Payments	(7,456)	(22,082)
<i>Net Cash from (for) Operating Activities</i>	<u>20,311</u>	<u>(747,738)</u>
Cash Flows from Noncapital Financing Activities		
Advances In	0	70,000
Transfers In	0	9,605
<i>Net Cash from Noncapital Financing Activities</i>	<u>0</u>	<u>79,605</u>
Cash Flows from Investing Activities		
Interest on Investments	0	7,518
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	20,311	(660,615)
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>182,961</u>	<u>1,771,855</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$203,272</u></u>	<u><u>\$1,111,240</u></u>
Reconciliation of Operating Income (Loss) to Net Cash from (for) Operating Activities		
Operating Income (Loss)	\$13,944	(\$120,209)
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	2,735	0
Interfund Receivable	0	206,011
Intergovernmental Receivable	0	139,351
Prepaid Assets	0	(409,595)
<i>Increase (Decrease) in Liabilities:</i>		
Contracts Payable	(2,455)	0
Unearned Revenue	1,087	0
Claims Payable	0	(192,261)
Intergovernmental Payable	0	(371,035)
<i>Net Cash from (for) Operating Activities</i>	<u><u>\$20,311</u></u>	<u><u>(\$747,738)</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2016

	Private Purpose Trust Fund	Agency Funds
Assets		
Equity in Pooled Cash, Cash Equivalents and Investments	\$6,043	\$8,749,457
Cash and Cash Equivalents in Segregated Accounts	0	1,265,069
Intergovernmental Receivable	0	2,431,980
Property Taxes Receivable	0	46,408,537
	6,043	58,855,043
<i>Total Assets</i>		
Liabilities		
Intergovernmental Payable	0	58,107,881
Undistributed Monies	0	438,371
Deposits Held and Due To Others	0	308,791
	0	58,855,043
<i>Total Liabilities</i>		
Net Position		
Held in Trust for Other Individuals and Organizations	6,043	
<i>Total Net Position</i>	6,043	

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended December 31, 2016

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

See accompanying notes to the basic financial statements.

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NOTE 1 - DESCRIPTION OF ROSS COUNTY AND REPORTING ENTITY

A. Ross County

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

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

B. Reporting Entity

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

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

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

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. Because the County makes up and/or appoints a voting majority of the Board of Directors, and the County is able to impose its will on the operation of the Land Bank, the relationship between the County and the Land Bank is such that exclusion could cause the County's financial statements to be misleading. However, since no material financial activity has occurred, no financial information relating to the Land Bank is presented in the County's financial statements.

The County participates in the following related organizations, joint ventures and jointly governed organizations. These organizations are presented in Note 20, Note 21 and Note 22, respectively.

- * Ross County Park District
- * Ross County –Chillicothe Public Library
- * Ross County Convention Facilities Authority
- * South Central Ohio Regional Juvenile Detention Center
- * South Central Ohio Job and Family Services
- * Joint Solid Waste Management District
- * County Risk Sharing Authority, Inc.
- * Area 20/21 Workforce Investment Board

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

reporting principles. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

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

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

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

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

B. Fund Accounting

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

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

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

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

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

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

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

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

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

C. Measurement Focus

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

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current liabilities, and deferred inflows of resources generally are included on the Balance Sheet. The Statement of Revenues,

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

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

D. Basis of Accounting

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

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

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

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

Deferred Outflows/Inflows of Resources - In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position and include deferred charges on refunding and pension expense. A deferral on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. A deferral for pension results from changes in Net Pension Liability not recognized as a component of current year pension expense. This amount is deferred and amortized over various periods as instructed by the pension plan administrators. Deferred outflows of resources related to pensions are explained further in Note 12.

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

	Governmental Activities
<i>Deferred Outflows of Resources:</i>	
Deferred Charges on Refunding	\$165,278
Pension Expense	9,562,428
Total Deferred Outflows of Resources	\$9,727,706

In addition to liabilities, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position/fund balance that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, capital lease and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. Capital lease represents amounts for which there is a receivable as of December 31, 2016, but which revenue will not be recognized until future periods. These amounts have been recorded as deferred inflows on both the government-wide Statement of Net Position and the governmental fund Balance Sheet. Unavailable revenue is reported only on the governmental funds Balance Sheet, and represents receivables that will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, state-levied shared taxes (including motor vehicle license fees and gasoline taxes), grants and entitlements. These amounts are deferred and recognized as inflows of resources in the period the amounts become available. Additionally, deferred inflows related to pensions are reported in the government-wide Statement of Net Position. Deferred inflows related to pensions result from changes in Net Pension Liability not recognized as a component of current year pension expense. Deferred inflows of resources related to pension are explained further in Note 12.

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

	Governmental Activities
<i>Deferred Inflows of Resources:</i>	
Nonexchange Revenue	\$12,949,674
Pensions	391,708
Total Deferred Inflows of Resources	\$13,341,382

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

	Governmental Funds				Totals
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Other Governmental Funds	
<i>Deferred Inflows of Resources:</i>					
Property Taxes	\$3,723,650	\$0	\$7,621,695	\$1,814,219	\$13,159,564
Sales Taxes	1,660,609	0	0	0	1,660,609
Grants, Entitlements, Shared Revenue	520,213	1,442,208	339,461	2,117,315	4,419,197
Charges for Services	9,720	0	0	0	9,720
Capital Lease	1,597,904	0	0	0	1,597,904
Total Deferred Inflows of Resources	\$7,512,096	\$1,442,208	\$7,961,156	\$3,931,534	\$20,846,994

Pensions

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

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

E. Budgetary Process

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

The certificate of estimated resources may be amended during the year if the County Auditor identifies increases or decreases in projected revenue. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2016.

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

The Jail Commissary Fund (nonmajor special revenue), and Unclaimed Monies Fund (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 2016, the County's investments were limited to certificates of deposit, STAR Ohio, Federal agency securities and money market funds. All investments are reported at fair value, except for nonparticipating investment contracts. Nonparticipating investment contracts such as certificates of deposit are reported at cost. Fair value is based on quoted market prices. STAR Ohio is an investment pool managed by the State Treasurer's Office that allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price that is the price the investment could be sold for on December 31, 2016.

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 2016 amounted to \$347,974 and includes \$253,735 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, 2016 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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

I. Capital Assets

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

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

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

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

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

M. Fund Balances

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

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

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

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

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

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

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

which committed, assigned or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the County Commissioners have provided otherwise in its commitment or assignment actions.

N. Net Position

Net Position is the residual amount when comparing assets and deferred outflows of resources to liabilities and deferred inflows of resources. The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. The restricted component of net position is reported 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 \$16,687,933 of the restricted component of net position, none of which is restricted by enabling legislation. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

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

Q. Estimates

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

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

While the County is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budget basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) is

Ross County, Ohio
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For the Year Ended December 31, 2016

presented for the General Fund and major special revenue funds on the budget basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and modified accrual GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures for all funds (budget basis) rather than as a restriction, commitment or assignment of fund balance.
4. Advances in and advances out are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. Certain funds are maintained as separate funds for accounting and budgetary purposes (budget basis) but do not meet the criteria for separate reporting in the financial statements (GAAP basis) and are reported in the General Fund in accordance with GASB Statement No. 54.

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

Net Change in Fund Balances/Excess of Revenues and Other Sources			
Over (Under) Expenditures and Other Uses			
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
GAAP Basis	\$2,362,543	\$420,505	(\$379,084)
<i>Adjustments:</i>			
Revenue Accruals	63,816	(2,838)	(1,155)
Expenditure Accruals	(273,328)	(57,446)	(1,323)
Other Sources (Uses)	(84,322)	(38,421)	315,206
Encumbrances	(493,356)	(256,221)	(133,613)
<i>Prospective Difference:</i>			
Activity of Funds Reclassified for GAAP Reporting Purposes	(304,330)	0	0
Budget Basis	\$1,271,023	\$65,579	(\$199,969)

NOTE 4 - NEW GASB PRONOUNCEMENTS

For the year ended December 31, 2016, the County implemented GASB Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 38*, GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Government*, GASB Statement No. 77, *Tax Abatement Disclosures*, and GASB Statement No. 78, *Pension Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. The implementation of GASB Statements No. 72, 73, 76, 77 and 78 had no effect on the prior period fund balances or net position of the County, but did have some additional disclosure requirements.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 5 - CASH, DEPOSITS AND INVESTMENTS

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States, or any book entry, zero-coupon security that is a direct obligation of the United States.
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.
3. Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to fair value daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County.
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts.
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions.
7. The State Treasurer's investment pool (STAR Ohio).
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, 2016

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 2016, 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	\$27,943,001
Segregated	1,591,255
Reconciling Items (Net) to Arrive at Bank Balances of Deposits	756,890
Total Bank Balances - Deposits and Investments	\$30,291,146

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

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

At year end, the County had \$10,000 in undeposited cash on hand which is included on the Balance Sheet and Statement of Net Position as part of "Equity in Pooled Cash, Cash Equivalents and Investments."

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

As of December 31, 2016, the carrying amount of all County deposits was \$16,156,335. Based on the criteria described in GASB Statement No. 40, \$9,268,405 of the \$16,913,225 in bank balances of the County

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

was exposed to custodial risk as discussed above, while \$7,644,820 was covered by FDIC. The \$9,268,405 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, 2016, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities		
		Less Than One Year	One to Three Years	Three to Five Years
Federal Home Loan Bank Discount Notes	\$1,062,588	\$0	\$571,303	\$491,285
Federal National Mortgage Association	2,934,183	0	1,979,392	954,791
Federal Home Loan Mortgage Corporation Notes	4,352,252	0	1,340,709	3,011,543
STAR Ohio	5,028,898	5,028,898	0	0
Totals	\$13,377,921	\$5,028,898	\$3,891,404	\$4,457,619

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

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's policy limits its investments to those authorized by State statute. Standard and Poor's has assigned a rating of "AAAm" to STAR Ohio and a rating of AA+ to the Federal agency securities. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Custodial Credit Risk – For investments, custodial credit risk is the risk that, in event of the failure of the counter party, the County will not be able to recover the value of its investments or collateral securities in the possession of an outside party. The County's policy provides that investments be held in the County's name. All of the County's investments are held in the County's name.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's policy minimizes concentration of credit risk by diversifying assets by issuer as necessary. The County's investments in Federal Home Loan Bank Discount Notes, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation Notes and STAR Ohio were 8.0%, 21.9%, 32.5%, and 37.6%, respectively, of the County's total investments.

For the year ended December 31, 2016, Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, became effective. This GASB pronouncement had no effect on the prior period fund balances or net position of the County, but did have some additional disclosure requirements. Accordingly, the County has categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. All of the County's investments are Level 1 inputs.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 6 - INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2016 are as follows:

A. Interfund Receivable/Payables

Interfund receivables/payables are due to lags between the dates that interfund goods and services are provided, transactions are recorded in the accounting system, and payments between funds are made, except for the interfund payables in the Ross County Group Insurance Fund are due to short-term loans or advances. The County expects to repay all interfund balances within the next year.

Funds	Receivables	Payables
General	\$1,094,294	\$0
Motor Vehicle Gas Tax	19,432	600,000
Board of Developmental Disabilities	77,072	0
Other Nonmajor Governmental	0	520,798
Ross County Group Insurance	0	70,000
Totals	\$1,190,798	\$1,190,798

B. Advances to/from Other Funds

Advances to/from other funds are lending/borrowing arrangements between funds that are long-term in nature. The purpose of these advances is to allow the County to exercise its authority to use the inactive monies in funds to invest in its own securities. The funds obligated to repay these advances are the Economic Development Fund (Other Nonmajor Governmental - Special Revenue Fund), Permanent Improvement Fund (Other Nonmajor Governmental - Capital Project Fund), and Road & Bridge Improvements Fund (Other Nonmajor Governmental - Capital Project Fund) at interest rates of 2.35%, 4.68% and 2.50% respectively. See Note 27 for more information.

Funds	Advances to Other Funds	Advances from Other Funds
General	\$2,179,527	\$0
Motor Vehicle Gas Tax	268,917	0
Board of Developmental Disabilities	1,066,556	0
Other Nonmajor Governmental	0	3,515,000
Totals	\$3,515,000	\$3,515,000

C. Interfund Transfers

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

Ross County, Ohio
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For the Year Ended December 31, 2016

	Transfer to Funds			Total
	General	Other Nonmajor Governmental	Internal Service	
Transfer from Funds	General	Nonmajor Governmental	Internal Service	Total
General	\$0	\$2,089,054	\$9,605	\$2,098,659
Motor Vehicle Gas Tax	0	134,800	0	134,800
Board of Developmental Disabilities	0	400,000	0	400,000
Other Nonmajor Governmental	12,962	0	0	12,962
Totals	\$12,962	\$2,623,854	\$9,605	\$2,646,421

NOTE 7 - RECEIVABLES

Receivables at December 31, 2016 consisted of property taxes, sales taxes, interest, accounts (billings for user charged services), loans, capital lease and intergovernmental grants. All receivables are considered fully collectible. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities and Fiduciary Fund	
<i>General Fund</i>	
Local Government Distributions and Other Grants	\$1,008,013
<i>Motor Vehicle Gas Tax Fund</i>	
Auto Tax and Gas Tax Distributions	2,163,312
<i>Board of Developmental Disabilities Fund</i>	
State/Federal Funding	339,461
<i>Other Nonmajor Governmental Funds</i>	
Small Cities Block Grant	1,495,997
Juvenile Court Title IV-E Grant	290,481
Drug Court Grant	280,059
401 Care and Custody Grant	126,213
VOCA/SVAA Grant	87,504
Children Services State Funding	60,665
Emergency Management	56,500
Prison Diversion Subsidy	45,000
Senior Citizens State Funding	38,945
Prosecutor's Diversion Grant	35,426
Total Other Nonmajor Governmental Funds	2,516,790
<i>Internal Service Fund</i>	
Ross County Group Insurance	5,894
<i>Fiduciary Funds</i>	
Library and Local Government Distributions	1,533,729
Auto Tax and Gas Tax Distributions	898,251
Total Fiduciary Funds	2,431,980
Total Intergovernmental Receivables	\$8,465,450

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 8 - CAPITAL ASSETS

A summary of changes in general capital assets during 2016 were as follows:

	Balance January 1, 2016	Additions	Deletions	Balance December 31, 2016
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$3,475,605	\$0	\$0	\$3,475,605
Construction in Progress	971,229	804,391	(1,392,168)	383,452
Total Nondepreciable Capital Assets	4,446,834	804,391	(1,392,168)	3,859,057
<i>Depreciable Capital Assets:</i>				
Land Improvements	6,622,505	506,870	0	7,129,375
Buildings, Structures and Improvements	34,256,655	632,758	0	34,889,413
Furniture, Fixtures and Equipment	11,615,161	616,640	(277,304)	11,954,497
Infrastructure	46,050,585	2,133,116	(160,473)	48,023,228
Total Depreciable Capital Assets	98,544,906	3,889,384	(437,777)	101,996,513
<i>Accumulated Depreciation:</i>				
Land Improvements	(4,694,399)	(291,540)	0	(4,985,939)
Buildings, Structures and Improvements	(22,002,278)	(1,119,703)	0	(23,121,981)
Furniture, Fixtures and Equipment	(6,323,795)	(743,628)	202,501	(6,864,922)
Infrastructure	(33,729,685)	(2,999,605)	160,473	(36,568,817)
Total Accumulated Depreciation	(66,750,157)	(5,154,476)	362,974	(71,541,659)
Depreciable Capital Assets, Net	31,794,749	(1,265,092)	(74,803)	30,454,854
Governmental Activities Capital Assets, Net	\$36,241,583	(\$460,701)	(\$1,466,971)	\$34,313,911

At December 31, 2016, furniture, fixtures and equipment include \$301,602 of capital assets under capital leases.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

Governmental Activities	
<i>General Government:</i>	
Legislative and Executive	\$632,061
Judicial	43,668
Public Safety	633,997
Public Works	3,702,635
Human Services	139,617
Conservation and Recreation	2,498
Governmental Activities Depreciation Expense	\$5,154,476

A summary of changes in capital assets during 2016 for business-type activities were as follows:

	Balance January 1, 2016	Additions	Deletions	Balance December 31, 2016
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	(198,006)	(5,000)	0	(203,006)
Total Accumulated Depreciation	(198,006)	(5,000)	0	(203,006)
Depreciable Capital Assets, Net	51,981	(5,000)	0	46,981
Business-Type Activities Capital Assets, Net	\$66,415	(\$5,000)	\$0	\$61,415

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 9 - LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2016 was as follows:

Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Balance January 1, 2016	Additions	Deletions	Balance December 31, 2016	Amounts Due Within One Year
Governmental Activities:					
<i>General Obligation Bonds Payable:</i>					
Various Purpose - Series 2008 2008-2028 3.25%-4.90%; \$5,800,000	\$3,620,000	\$0	\$350,000	\$3,270,000	\$365,000
Issuance Premium on Debt	7,427	0	825	6,602	825
Total General Obligation Bonds Payable	3,627,427	0	350,825	3,276,602	365,825
<i>Sales Tax Refunding Bonds Payable:</i>					
Various Purpose - Series 2012 2012-2024 2.00%-2.50%; \$4,435,000	3,635,000	0	400,000	3,235,000	400,000
Issuance Premium on Debt	139,277	0	15,475	123,802	15,475
Total Sales Tax Refunding Bonds Payable	3,774,277	0	415,475	3,358,802	415,475
<i>Net Pension Liability:</i>					
OPERS	13,676,724	6,922,629	0	20,599,353	0
STRS	3,265,461	1,008,722	0	4,274,183	0
Total Net Pension Liability	16,942,185	7,931,351	0	24,873,536	0
<i>Other Long-Term Obligations:</i>					
Compensated Absences	1,930,303	1,446,628	1,447,507	1,929,424	1,080,179
Capital Leases	121,717	64,146	50,738	135,125	50,019
Claims Payable	309,780	117,519	309,780	117,519	25,731
Total Other Long-Term Obligations	2,361,800	1,628,293	1,808,025	2,182,068	1,155,929
Governmental Activities					
Long-Term Obligations	\$26,705,689	\$9,559,644	\$2,574,325	\$33,691,008	\$1,937,229

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

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

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

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

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For the Year Ended December 31, 2016

Both the Various Purpose – Series 2008 and Various Purpose – Series 2012 bonds were sold at a premium and the remaining unamortized premiums are being amortized over the life of the bonds. These amounts are \$6,602 and \$123,802, respectively.

The annual requirements to amortize long-term bond and loan obligations outstanding as of December 31, 2016 are as follows:

For the Year Ended		
December 31	Principal	Interest
2017	\$765,000	\$226,932
2018	780,000	206,333
2019	625,000	184,625
2020	650,000	162,801
2021	670,000	140,075
2022-2026	2,410,000	387,624
2027-2028	605,000	44,834
Totals	\$6,505,000	\$1,353,224

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

The County has pledged its one and one-half percent permissive sales tax revenues to repay the Various Purpose – Series 2012 bonds. These bonds are payable solely from these revenues. Total principal and interest remaining on these bonds is \$3,589,737, payable through December 2024. For the current year, permissive sales tax revenues were \$16,074,286.

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

Ross County, Ohio
Notes to the Basic Financial Statements
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accumulated by employees but must be used within specified limits. However, certain departments have the option of being compensated for overtime worked in lieu of compensatory time off.

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

Capital Lease Obligations - The County has entered into agreements to lease equipment and other assets. Such agreements are, in substance, lease purchases and are reflected as capital lease obligations in the government-wide statements. Furniture, fixtures and equipment have been acquired by capital lease and are capitalized in the Statement of Net Position for governmental activities in the amount of \$301,602, 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 \$50,738 were made in 2016 and are reflected as debt service principal in the General Fund.

The County's future minimum lease payments under capital lease obligations as of December 31, 2016 are as follows:

For the Year Ended December 31	Capital Lease Payments
2017	\$57,691
2018	40,729
2019	26,707
2020	16,848
2021	9,814
Total Minimum Lease Payments	151,789
Less: Amount Representing Interest	16,664
Present Value of Net Minimum Lease Payments	\$135,125

Claims Payable – The County's obligation for claims represents unpaid workers' compensation claims costs for the workers' compensation retrospective rating program. These claims are paid from the Ross County Group Insurance Fund. See Note 14 for more information.

NOTE 10 – CAPITAL LEASE – LESSOR DISCLOSURE

The County is the lessor in a direct financing lease with the Ross County Health District (lessee) for an office building and land. The lease started September 1, 2014 and continues for a term of 15 years, ending on August 31, 2029. Under the lease agreement, the lessee has an option to purchase the office building and land at the end of the lease term and, during the term of the lease, is required to pay the cost of taxes, insurance, utilities, maintenance and repair of the leased property. The County has recognized a lease receivable of \$1,629,284 that is equal to the future minimum lease payments to be received. The unearned portion of the lease is reported as a deferred inflow of resources. The following represents a summary of the future minimum lease payments to be received by the County as of December 31, 2016:

Ross County, Ohio
Notes to the Basic Financial Statements
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For the Year Ended December 31	Capital Lease Receivable
2017	\$125,519
2018	125,519
2019	125,519
2020	125,519
2021	125,519
2022-2026	627,599
2027-2029	374,090
Total Future Minimum Lease Receivable	1,629,284
Less: Unearned Interest Income	(204,809)
Net Minimum Lease Receivable	\$1,424,475

NOTE 11 - CONDUIT DEBT OBLIGATIONS

A. Adena Regional Medical Center

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

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

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

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

As of December 31, 2016, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$159,755,559. Of this amount, \$25,870,559 was payable on the 2010 Series, \$130,575,000 was payable on the 2008 Series, and \$3,310,000 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).

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

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

NOTE 12 -PENSION PLANS

Net Pension Liability

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

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

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

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

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

A. Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, who are not certified teachers with the school for developmental disabilities, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers

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For the Year Ended December 31, 2016

three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

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When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.0% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.0%.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
2016 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
 2016 Actual Contribution Rates		
Employer:		
Pension	12.0%	16.1%
Post-employment Health Care Benefits	2.0%	2.0%
Total Employer	14.0%	18.1%
 Employee	 10.0%	 13.0%

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2.0% greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required pension contributions to OPERS were \$1,877,584 for 2016. Of this amount, \$145,133 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Ross County, Ohio
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	OPERS
Proportionate Share of the Net Pension Liability	\$20,599,353
Proportion of the Net Pension Liability	0.118925%
Pension Expense	\$2,772,564

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$6,028,231
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	379,827
County Contributions Subsequent to the Measurement Date	1,877,584
Total Deferred Outflows of Resources	\$8,285,642
Deferred Inflows of Resources	
Differences Between Expected and Actual Experience	\$391,708

\$1,877,584 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2017	\$1,415,736
2018	1,508,052
2019	1,627,376
2020	1,465,186
Total	\$6,016,350

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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Wage Inflation	3.75%
Future Salary Increases, including inflation	4.25% to 10.05% including wage inflation
COLA or Ad Hoc COLA	3.00%, simple
Investment Rate of Return	8.00%
Actuarial Cost Method	Individual Entry Age

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

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

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.31%
Domestic Equities	20.70%	5.84%
Real Estate	10.00%	4.25%
Private Equity	10.00%	9.25%
International Equities	18.30%	7.40%
Other investments	18.00%	4.59%
Total	<u>100.00%</u>	<u>5.27%</u>

Discount Rate

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

Ross County, Ohio
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members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 8.0%, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7%) or one-percentage-point higher (9%) than the current rate:

	1% Decrease (7.00%)	Discount Rate (8.00%)	1% Increase (9.00%)
County's Proportionate Share of the Net Pension Liability	\$32,819,801	\$20,599,353	\$10,291,791

B. State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation was 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement increased effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5% of the 14.0% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14.0% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5% of the 13% member rate goes to the DC Plan and the remaining 1.5% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five

Ross County, Ohio
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years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, July 1, 2015, and July 1, 2016, respectively, when it reached 14.0%. For the year ended December 31, 2016, plan members were required to contribute 14.0% of their annual covered salary. The County was required to contribute 14.0%; the entire 14.0% was the portion used to fund pension obligations. The year 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required pension contributions to STRS were \$208,011 for 2016. All of this amount has been contributed as of the end of the year.

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

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>STRS</u>
Proportionate Share of the Net Pension Liability	\$4,274,183
Proportion of the Net Pension Liability	0.012769%
Pension Expense	\$279,457

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	STRS
Deferred Outflows of Resources	
Differences Between Expected and Actual Experience	\$162,456
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	392,739
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	606,407
County Contributions Subsequent to the Measurement Date	115,184
Total Deferred Outflows of Resources	\$1,276,786
Deferred Inflows of Resources	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$0

\$115,184 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	STRS
Fiscal Year Ending June 30:	
2017	\$283,066
2018	283,067
2019	396,589
2020	198,880
Total	\$1,161,602

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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The 10 year expected real rate of return on pension plan investments was determined by STRS' investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	31.00%	8.00%
International Equity	26.00%	7.85%
Alternatives	14.00%	8.00%
Fixed Income	18.00%	3.75%
Real Estate	10.00%	6.75%
Liquidity Reserves	1.00%	3.00%
 Total	 <u>100.00%</u>	 <u>7.61%</u>

Discount Rate

The discount rate used to measure the total pension liability was 7.75% as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75%) or one-percentage-point higher (8.75%) than the current rate:

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
County's Proportionate Share of the Net Pension Liability	\$5,680,041	\$4,274,183	\$3,088,258

NOTE 13 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

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multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan.

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from the vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. Please see the Plan Statement in the OPERS 2015 CAFR for details.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0% of earnable salary, and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2016. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2016 was 4.0%.

The County's contractually required postemployment health care contributions to OPERS were \$301,364 for 2016. Of this amount, \$23,286 is reported as an intergovernmental payable.

B. State Teachers Retirement System

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

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

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

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

Funding Policy - Under Ohio law, funding for postemployment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 0% of covered payroll was allocated to postemployment health care for the years ended December 31, 2016 and December 31, 2015. For the year ended December 31, 2014, 1.0% of covered payroll was allocated to postemployment health care. The 14.0% employer contribution rate is the maximum rate established under Ohio law.

The County's contractually required postemployment health care contributions to STRS were \$0 for both 2016 and 2015, and \$12,263 for 2014. The County has made 100% of the contributions required for the three years.

NOTE 14 - RISK MANAGEMENT

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

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

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$123,047,338. Other property insurance includes the following: \$2,500,000 for extra expense/business income, \$5,000,000 for newly acquired location, \$100,000 for property in transit, \$100,000,000 for flood damage, \$100,000,000 for earthquake damage, \$2,500,000 for valuable papers, \$1,000,000 for accounts receivable, \$250,000 for unintentional omissions, the lesser of actual cash value or cost of repair for automobile damage, and replacement cost or actual cash value for contractor's equipment. Comprehensive equipment coverage is carried on the boiler, machinery, and data processing equipment in the amount of \$100,000,000.

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The County also maintains crime insurance in the amount of \$1,000,000 for theft, disappearance, and destruction at the County offices; and cyber liability coverage in the amount of \$4,000,000.

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

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with 54 other Ohio counties (through the County Commissioners Association of Ohio) for a workers' compensation group-rating program. As a part of this group-rating program, the County maintains a reserve within the internal service fund to account for and finance the program. The County uses a cost-guaranteed program provided by the Bureau of Ohio Workers' Compensation to cover injured workers' claims. All departments of the County participate in the program and make per capita payments to the County's internal service fund. A liability for unpaid workers' compensation claims costs of \$117,519 has been accrued as of December 31, 2016.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2015 and 2016 are:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2015	\$159,828	\$268,828	\$118,876	\$309,780
2016	309,780	117,519	309,780	117,519

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

NOTE 15 - PROPERTY TAX REVENUE

Property taxes include amounts levied against 2015 real and public utility property. The assessed value by property classification upon which 2016 revenues were derived follows:

Property Classification	Assessed Values
Real Property	\$1,146,706,890
Public Utility Personal Property	74,076,310
Total	\$1,220,783,200

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, 8.70 mills have been levied based upon mills voted for the Developmental Disabilities, Children Services, Senior Citizens and Health District levies. All property tax revenue generated by these levies is accounted for in the governmental funds of the County, except for the Health District which is accounted for in the Agency Funds.

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A summary of voted millage follows:

Levy Purpose	Original Collection Year	(a) Authorized Rate	(b) Rate Levied for		Final Collection Year
			Current Year		
			R/A	C/I	
Health District (c)	2012	1.00	0.96	0.98	2016
Children Services (c)	2014	1.00	0.79	0.98	2018
Senior Citizens (c)	2013	0.50	0.42	0.49	2017
Senior Citizens (c)	2016	0.30	0.30	0.29	2020
Developmental Disabilities (c)	2005	2.10	1.66	2.05	Continuing
Developmental Disabilities (c)	2011	3.80	3.58	3.71	Continuing
Totals		8.70	7.71	8.50	

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

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

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

In 2016, real property taxes were levied on January 1, 2016, on assessed values as of January 1, 2015, 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 2016. Real estate taxes were due and payable February 12, 2016 and July 8, 2016. Public utility real property is assessed at 35% of true value (which is, in general, net book value); public utility tangible personal property currently is assessed at varying percentages of true value.

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

Accrued property taxes receivable reported in both the Agency Funds and the governmental funds represent current taxes that were levied, measurable and unpaid, as well as, delinquent taxes outstanding as of December 31, 2016. 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 2017 were recorded as revenue in 2016; the remaining receivable is offset by a credit to deferred inflows of resources in the fund financial statements.

NOTE 16 – TAX ABATEMENTS

For the year ended December 31, 2016, the County implemented GASB Statement No. 77, *Tax Abatement Disclosures*. A tax abatement is defined as a reduction in tax revenues that result from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forego tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a

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specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the County or the citizens of the County. The County has entered into such agreements. A description of the County's abatement programs where the County has promised to forego taxes follows:

Enterprise Zone Program

The Ohio Enterprise Zone Program is an economic development tool administered by municipal and county governments that provides real and personal property tax exemptions to businesses making investments in Ohio. Enterprise zones are designated areas of land in which businesses can receive tax incentives in the form of tax exemptions on eligible new investment. The Enterprise Zone Program can provide tax exemptions for a portion of the value of new real property investment when the investment is made in conjunction with a project that includes job creation. Existing land values and existing building values are not eligible. The zone's geographic area is identified by the local communities involved in the creation of the zone. Once a zone is defined, the local legislative authority participating in the creation must petition the Director of ODSA. The Director must then certify the area for it to become an active Enterprise Zone. Local communities may offer tax incentives for non-retail projects that are establishing or expanding operations in the State of Ohio. Tax incentives are negotiated at the local level, and an enterprise zone agreement must be in place before the project begins.

There are 4 Enterprise Zones in the County. Businesses located in an Enterprise Zone may negotiate exemptions on new property tax from investment for up to seventy-five percent (75%) for 10 years. For commercial projects, job retention and/or creation is also required. Taxes are abated as the increase in assessed value resulting from the investment is not included (or included at a lesser amount) in the assessed value used for property tax computation for the taxpayer. Agreements must be in place before the project begins. In addition, the County may terminate or modify the exemptions from taxation granted under the agreement if the terms of the agreement are not met.

A summary of the taxes foregone on the County's abatement programs for the year ended December 31, 2016 follows:

<u>Program</u>	<u>Tax Abated</u>	<u>Amount</u>
Enterprise Zone Agreements	Property Tax	\$188,655

NOTE 17 - SALES TAX REVENUE

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

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

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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 2016, these sales taxes generated a combined total of \$16,074,286 in tax revenue in the General Fund.

NOTE 18 - CONTINGENCIES

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

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

NOTE 19 - ROSS COUNTY AND CHILLICOTHE LAW ENFORCEMENT CENTER

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 20 - RELATED ORGANIZATIONS

A. Ross County Park District

The County's probate judge is responsible for appointing the members of the board of the Ross County Park District. In 2016, the County distributed \$240,000 in operating grants to the Park District. The County is the fiscal agent for the Park District; therefore, the activities of the Park District are reflected as an agency fund of the County.

B. Ross County - Chillicothe Public Library

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

C. Ross County Convention Facilities Authority

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

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 21 – JOINT VENTURES

A. South Central Ohio Regional Juvenile Detention Center

The County is a participant with Highland, Pike, Jackson, Vinton and Fayette counties in the South Central Ohio Regional Juvenile Detention Center which is a facility that provides temporary housing for juvenile delinquents from each county. The juvenile judge from each participating county appoints one trustee to serve on the board, except Ross County which appoints two trustees of the board since it is the home county. The commissioners of each county have the final approval of their respective trustee.

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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 2016, contributed \$462,976 toward the operation of this facility. In 2001, the participating counties, with a substantial grant from the State of Ohio, agreed to construct a new facility and to make various other improvements. This facility was completed in 2004. The total cost of this project was \$6,258,352, with the State of Ohio contributing \$2,268,000. The remaining cost of \$3,990,352 was allocated among and contributed by the participating counties, based upon the total 2001 assessed valuation of each county in proportion to the total assessed valuation of all participating counties. The County originally issued \$1,250,000 in bond anticipation notes in 2001 for the County's estimated share of this project. The County's final share of the project's cost was \$1,311,315. The County refunded the outstanding \$1,250,000 in bond anticipation notes and financed its remaining share with general obligation bonds issued on March 15, 2004, which was fully repaid in 2013. The County is the fiscal agent for the Center; therefore, the activities of the Center are reflected as an agency fund of the County. Complete financial statements of the joint venture can be obtained from the Ross County Auditor, Ross County Courthouse, 2 North Paint Street, Suite G, Chillicothe, Ohio, 45601.

B. South Central Ohio Job and Family Services

The South Central Ohio Job and Family Services (SCOJFS) is a joint venture and was created between Ross, Hocking and Vinton counties to provide the best possible services to persons seeking assistance from each of their county department of job and family services agencies through income maintenance (food stamps, Medicaid, cash assistance), child welfare, child support enforcement, adult social services and workforce development. The SCOJFS Board is a nine member body comprised of the three commissioners from each county. Each of the member counties is obligated by the operating agreement to contribute mandated shares and other support annually toward the operation of SCOJFS. During 2016, the County contributed \$215,786 toward the operation of SCOJFS through mandated shares and other local support. The County also contracted with SCOJFS to manage a tax levy that was passed for the support and administration of abused, neglected, and dependent children in Ross County. In the event of withdrawal by any of the member counties from SCOJFS, the withdrawing county will receive a return of its tangible personal property and financial assets that can be clearly and reasonably determined to have been contributed at inception. In the event of total dissolution of SCOJFS, each of the member counties will also receive a proportionate share of all remaining assets and other intangibles after all liabilities have been satisfied. The County is the fiscal agent for SCOJFS since it has the largest population among the member counties. As a result, the activities of SCOJFS are reflected as an agency fund of the County. Complete financial statements for SCOJFS can be obtained from the administrative offices at 475 Western Avenue, Chillicothe, OH 45601.

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

A. Joint Solid Waste Management District

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

During 2016, the County did not contribute any funds toward the operation of this facility. The County had served as the fiscal agent for the Board in prior years, but Pickaway County had taken over that role as of December 31, 2015. Therefore, the activity of the District reflected as an agency fund in the County's

financial statements is related to the final distribution of funds that remained after all obligations of the District had been paid.

B. County Risk Sharing Authority, Inc.

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

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

Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. The County's payment to CORSA in 2016 for insurance was \$298,728.

C. Area 20/21 Workforce Investment Board

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

During 2016, the County did not contribute any funds toward the operation of the Board. The County served as the fiscal agent for the Board for part of the year, but Fairfield County had taken over that role as of December 31, 2016. Since South Central Ohio Job and Family Services was the administrative agent, the activities of the Board are reflected as an agency fund of the County and are included in the South Central Ohio Job and Family Services Fund.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 23 - GROUP PURCHASING POOL

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

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

NOTE 24 – FUND BALANCES

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

Fund Balances	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Other Governmental	Total
Fund Balances					
Nonspendable:					
Prepays	\$98,384	\$0	\$0	\$0	\$98,384
Material and Supplies Inventory	150,775	674,297	13,494	4,464	843,030
Advances	2,179,527	0	0	0	2,179,527
Unclaimed Monies	160,709	0	0	0	160,709
Total Nonspendable	2,589,395	674,297	13,494	4,464	3,281,650
Restricted for:					
General Government Services	0	0	0	1,040,741	1,040,741
Court System Services	0	0	0	2,192,444	2,192,444
Corrections and Law Enforcement	0	0	0	1,051,314	1,051,314
Emergency Services	0	0	0	105,541	105,541
Economic Development	0	0	0	212,719	212,719
Road and Bridge Projects	0	1,225,431	0	0	1,225,431
Developmental Disabilities	0	0	4,600,542	0	4,600,542
Public Safety	0	0	0	229,811	229,811
County Ditch Projects	0	0	0	46,146	46,146
Capital Improvements	15,000	0	0	0	15,000
Permanent Fund	0	0	0	280	280
Total Restricted	15,000	1,225,431	4,600,542	4,878,996	10,719,969

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Fund Balances	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Other Governmental	Total
Committed to:					
Corrections and Law Enforcement	1,216,984	0	0	0	1,216,984
Debt Service Payments	0	0	0	296,712	296,712
Capital Improvements	0	0	0	451,276	451,276
Rehabilitation Center	0	0	0	18,866	18,866
Total Committed	1,216,984	0	0	766,854	1,983,838
Assigned to:					
General Government Services	224,286	0	0	0	224,286
Court System Services	57,608	0	0	0	57,608
Public Safety	71,249	0	0	0	71,249
Road Projects	3,154	0	0	0	3,154
Veteran's Assistance and Services	117,951	0	0	0	117,951
Health Services	19,108	0	0	0	19,108
Total Assigned	493,356	0	0	0	493,356
Unassigned (Deficit)	10,053,310	0	0	(3,051,061)	7,002,249
Total Fund Balances	\$14,368,045	\$1,899,728	\$4,614,036	\$2,599,253	\$23,481,062

NOTE 25 – 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, 2016, the County's commitments for encumbrances in the governmental funds were as follows:

Funds	Encumbrances
General	\$1,058,229
Motor Vehicle Gas Tax	256,221
Board of Developmental Disabilities	133,613
<i>Other Nonmajor Governmental Funds:</i>	
401 Care and Custody Grant	92,161
Sheriff Concealed Weapon	17,052
T-CAP Grant	16,906

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 26 – ACCOUNTABILITY

The County's fund deficits at December 31, 2016 were as follows:

Funds	Fund Balance
<i>Other Nonmajor Governmental Funds:</i>	
Emergency Management	\$16,834
Economic Development	14,982
Heroin Partnership Grant	26,186
Road and Bridge Improvements	412,530
Permanent Improvement	2,474,798
Airport Construction	105,731

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

NOTE 27 – SUBSEQUENT EVENT

On April 14, 2017, the County repaid \$35,000 against the loan balance of \$895,000 from the lending/borrowing agreement between the Ross County Treasury and the Economic Development Fund. This lending/borrowing agreement is in the form of bonds and matures in the year 2035, but can be paid in whole or in part at any time. The current interest rate is set at 2.35%.

Required Supplementary Information

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

	2016	2015	2014
County's Proportion of the Net Pension Liability	0.118925%	0.113395%	0.113395%
County's Proportionate Share of the Net Pension Liability	\$20,599,353	\$13,676,724	\$13,367,812
County Covered-Employee Payroll	\$14,404,610	\$13,757,547	\$14,201,562
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	143.01%	99.41%	94.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Information prior to 2014 is not available.

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

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

	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.012769%	0.011816%	0.011816%	0.011816%
County's Proportionate Share of the Net Pension Liability	\$4,274,183	\$3,265,461	\$2,589,332	\$3,084,395
County Covered-Employee Payroll	\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	287.67%	241.94%	211.15%	296.14%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.09%	74.71%	69.30%	69.30%

(1) Information prior to 2013 is not available.

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$1,605,054	\$1,525,667	\$1,436,156	\$1,627,240
Contributions in Relation to the Contractually Required Contribution	<u>(1,605,054)</u>	<u>(1,525,667)</u>	<u>(1,436,156)</u>	<u>(1,627,240)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$13,375,450	\$12,713,892	\$11,967,967	\$12,517,231
Contributions as a Percentage of Covered-Employee Payroll	12.00%	12.00%	12.00%	13.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$272,530	\$272,206	\$288,122	\$288,021
Contributions in Relation to the Contractually Required Contribution	<u>(272,530)</u>	<u>(272,206)</u>	<u>(288,122)</u>	<u>(288,021)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,692,735	\$1,690,718	\$1,789,580	\$1,684,331
Contributions as a Percentage of Covered-Employee Payroll	16.10%	16.10%	16.10%	17.10%

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$1,561,788	\$1,542,912	\$1,397,895	\$1,320,877	\$1,147,308	\$1,334,436
<u>(1,561,788)</u>	<u>(1,542,912)</u>	<u>(1,397,895)</u>	<u>(1,320,877)</u>	<u>(1,147,308)</u>	<u>(1,334,436)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$15,617,879	\$15,429,121	\$15,532,171	\$15,539,729	\$16,390,114	\$15,981,264
10.00%	10.00%	9.00%	8.50%	7.00%	8.35%
\$248,719	\$261,779	\$238,511	\$227,737	\$231,900	\$278,192
<u>(248,719)</u>	<u>(261,779)</u>	<u>(238,511)</u>	<u>(227,737)</u>	<u>(231,900)</u>	<u>(278,192)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,763,961	\$1,856,591	\$1,853,234	\$1,877,465	\$2,229,805	\$2,383,826
14.10%	14.10%	12.87%	12.13%	10.40%	11.67%

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

	2016	2015	2014	2013
Contractually Required Contribution	\$208,011	\$188,960	\$159,421	\$135,398
Contributions in Relation to the Contractually Required Contribution	(208,011)	(188,960)	(159,421)	(135,398)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
County Covered-Employee Payroll	\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521
Contributions as a Percentage of Covered-Employee Payroll	14.00%	14.00%	13.00%	13.00%

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$118,665	\$95,868	\$95,803	\$94,150	\$92,657	\$92,274
<u>(118,665)</u>	<u>(95,868)</u>	<u>(95,803)</u>	<u>(94,150)</u>	<u>(92,657)</u>	<u>(92,274)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$912,807	\$737,443	\$736,943	\$724,229	\$712,743	\$709,800
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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Combining Statements and Individual Fund Schedules

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

Nonmajor Special Revenue Funds

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

Dog and Kennel

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

Drug Law Enforcement

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

Law Enforcement

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

Litter Control

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

Real Estate Assessment

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

Treasurer's Prepayment

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

Emergency Management

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

Marriage License

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

Drug Enforcement and Education

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

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

Common Pleas Court – General Projects

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

911 Equipment

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

Probate Conduct of Business

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

Law Library

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

Computerized Research

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

Delinquent Tax and Assessment Collection

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

Indigent Guardianship

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

Children Services

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

Indigent Driver Alcohol

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

Senior Citizens Levy

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

Economic Development

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

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

Computer System Service

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

Board of Elections Grant

To account for a grant received from the State of Ohio through the federal Help America Vote Act. This grant is used to reimburse the County for costs incurred at the Board of Elections to comply with certain voter system requirements directed by the Ohio Secretary of State.

Local Law Enforcement Grant

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

U.S. Rt. 23 Task Force Grants

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

Lucy Hayes House Grant

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

Small Cities Block Grant

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

Prosecutor's Diversion Program

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

Prison Diversion Subsidy

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

Child Abuse Prevention

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

Sheriff's OCJS Grants

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

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

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.

Drug Court Grants

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

Small Cities Revolving Loan

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

VOCA/SVAA Grant

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

County Ditch

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

Marine Patrol

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

Sheriff Jail Diversion

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

Mediator Fees

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

Rehabilitation Center

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

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

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

Court Technology Grants

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

Heroin Partnership Grant

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

Targeted Community Alternatives to Prison Grant (T-CAP Grant)

To account for a grant received from the Ohio Department of Rehabilitation and Correction for the purpose of reducing the prison population by sentencing and supervising low-level non-violent felony offenders through local community control or a community-based control facility.

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. The following is a description of the County's only nonmajor debt service fund:

Bond Retirement Debt Service

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

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities, other than those financed by proprietary funds. Following is a description of the County's nonmajor capital projects funds:

Permanent Improvement

To account for funds transferred and expended to make improvements to various County buildings, as well as to retire any debt associated with these capital improvements.

Airport Construction

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

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

Board of Developmental Disabilities Improvements

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

Camp Cattail Construction

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

County Correctional Facilities

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

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.

Nonmajor Permanent Fund

The permanent fund is used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs – that is, for the benefit of the County or its citizens. The following is a description of the County's only nonmajor permanent fund:

Board of Developmental Disabilities Bequest

To account for a bequest received by the Board of Developmental Disabilities from the George Landrum Trust. The bequest is comprised of both principal and earnings from interest, and will be used in accordance with the guidelines of the trust. Since this is the only nonmajor permanent fund, no combining statements for the permanent fund are presented.

Funds Reported Separately for Budgetary Purposes

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

Correctional and Law Enforcement

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

Certificate of Title Administration

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

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

County Recorder's Equipment

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

Unclaimed Monies

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

V.A. Facility Reserve

To account for funds transferred from the General Fund and reserved for capital improvements at the multi-purpose V.A. Memorial Stadium in accordance with a lease agreement between the Secretary of Veterans Affairs and Ross County that governs the use of the facility.

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Ross County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$4,375,684	\$296,712	\$545,545	\$280	\$5,218,221
Cash and Cash Equivalents in Segregated Accounts	305,715	0	0	0	305,715
Intergovernmental Receivable	2,516,790	0	0	0	2,516,790
Property Taxes Receivable	1,875,975	0	0	0	1,875,975
Loans Receivable	911,064	0	0	0	911,064
Materials and Supplies Inventory	4,464	0	0	0	4,464
<i>Total Assets</i>	<u>\$9,989,692</u>	<u>\$296,712</u>	<u>\$545,545</u>	<u>\$280</u>	<u>\$10,832,229</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$97,408	\$0	\$0	\$0	\$97,408
Accrued Wages Payable	25,099	0	0	0	25,099
Contracts Payable	56,380	0	0	0	56,380
Intergovernmental Payable	55,633	0	0	0	55,633
Matured Compensated Absences	2,814	0	0	0	2,814
Accrued Interest Payable	14,982	0	13,328	0	28,310
Interfund Payable	101,798	0	419,000	0	520,798
Advances from Other Funds	860,000	0	2,655,000	0	3,515,000
<i>Total Liabilities</i>	<u>1,214,114</u>	<u>0</u>	<u>3,087,328</u>	<u>0</u>	<u>4,301,442</u>
Deferred Inflows of Resources	<u>3,931,534</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,931,534</u>
Fund Balances					
Nonspendable	4,464	0	0	0	4,464
Restricted	4,878,716	0	0	280	4,878,996
Committed	18,866	296,712	451,276	0	766,854
Unassigned (Deficit)	(58,002)	0	(2,993,059)	0	(3,051,061)
<i>Total Fund Balances (Deficits)</i>	<u>4,844,044</u>	<u>296,712</u>	<u>(2,541,783)</u>	<u>280</u>	<u>2,599,253</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$9,989,692</u>	<u>\$296,712</u>	<u>\$545,545</u>	<u>\$280</u>	<u>\$10,832,229</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$1,740,052	\$0	\$0	\$0	\$1,740,052
Intergovernmental	3,020,383	0	934,087	0	3,954,470
Interest	4,501	0	0	22,259	26,760
Fines and Forfeitures	128,481	0	0	0	128,481
Charges for Services	1,605,332	0	0	0	1,605,332
Special Assessments	14,107	0	0	0	14,107
Other	75,634	2,207	0	0	77,841
<i>Total Revenues</i>	<u>6,588,490</u>	<u>2,207</u>	<u>934,087</u>	<u>22,259</u>	<u>7,547,043</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	751,412	500	0	0	751,912
Judicial	1,149,580	0	0	0	1,149,580
Public Safety	1,450,739	0	0	0	1,450,739
Public Works	140,991	0	0	0	140,991
Human Services	2,052,486	0	0	1,080,816	3,133,302
Economic Development and Assistance	907,997	0	0	0	907,997
Capital Outlay	0	0	1,497,085	0	1,497,085
<i>Debt Service:</i>					
Principal Retirement	0	750,000	0	0	750,000
Interest and Fiscal Charges	21,236	245,734	133,257	0	400,227
<i>Total Expenditures</i>	<u>6,474,441</u>	<u>996,234</u>	<u>1,630,342</u>	<u>1,080,816</u>	<u>10,181,833</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>114,049</u>	<u>(994,027)</u>	<u>(696,255)</u>	<u>(1,058,557)</u>	<u>(2,634,790)</u>
Other Financing Sources (Uses)					
Transfers In	414,479	995,734	1,213,641	0	2,623,854
Transfers Out	(12,962)	0	0	0	(12,962)
<i>Total Other Financing Sources (Uses)</i>	<u>401,517</u>	<u>995,734</u>	<u>1,213,641</u>	<u>0</u>	<u>2,610,892</u>
<i>Net Change in Fund Balances</i>	515,566	1,707	517,386	(1,058,557)	(23,898)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>4,328,478</u>	<u>295,005</u>	<u>(3,059,169)</u>	<u>1,058,837</u>	<u>2,623,151</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$4,844,044</u>	<u>\$296,712</u>	<u>(\$2,541,783)</u>	<u>\$280</u>	<u>\$2,599,253</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$64,122	\$26,362	\$1,910	\$94,778	\$872,701
Cash and Cash Equivalents In Segregated Accounts	0	27,383	130,491	0	0
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	2,551	0	0	0	247
<i>Total Assets</i>	<u>\$66,673</u>	<u>\$53,745</u>	<u>\$132,401</u>	<u>\$94,778</u>	<u>\$872,948</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$776	\$0	\$0	\$502	\$869
Accrued Wages Payable	1,878	0	0	1,303	3,546
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	1,294	0	0	894	2,110
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>3,948</u>	<u>0</u>	<u>0</u>	<u>2,699</u>	<u>6,525</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	2,551	0	0	0	247
Restricted	60,174	53,745	132,401	92,079	866,176
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>62,725</u>	<u>53,745</u>	<u>132,401</u>	<u>92,079</u>	<u>866,423</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$66,673</u>	<u>\$53,745</u>	<u>\$132,401</u>	<u>\$94,778</u>	<u>\$872,948</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Common Pleas Court - General Projects	911 Equipment	Probate Conduct of Business
\$7,631	\$9,840	\$10,120	\$9,604	\$120,152	\$109,050	\$11,407
0	0	0	0	0	0	0
0	56,500	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>\$7,631</u>	<u>\$66,340</u>	<u>\$10,120</u>	<u>\$9,604</u>	<u>\$120,152</u>	<u>\$109,050</u>	<u>\$11,407</u>
\$0	\$148	\$0	\$0	\$0	\$3,509	\$0
0	2,265	0	0	0	0	0
0	0	0	0	0	0	0
0	1,447	0	0	0	0	0
0	2,814	0	0	0	0	0
0	0	0	0	0	0	0
0	20,000	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>26,674</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,509</u>	<u>0</u>
<u>0</u>	<u>56,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
7,631	0	10,120	9,604	120,152	105,541	11,407
0	0	0	0	0	0	0
0	(16,834)	0	0	0	0	0
<u>7,631</u>	<u>(16,834)</u>	<u>10,120</u>	<u>9,604</u>	<u>120,152</u>	<u>105,541</u>	<u>11,407</u>
<u>\$7,631</u>	<u>\$66,340</u>	<u>\$10,120</u>	<u>\$9,604</u>	<u>\$120,152</u>	<u>\$109,050</u>	<u>\$11,407</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$54,598	\$100,079	\$170,223	\$4,971	\$0
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	60,665
Property Taxes Receivable	0	0	0	0	996,156
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	682	0	0
<i>Total Assets</i>	<u>\$54,598</u>	<u>\$100,079</u>	<u>\$170,905</u>	<u>\$4,971</u>	<u>\$1,056,821</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$7,489	\$194	\$499	\$2,050	\$0
Accrued Wages Payable	640	0	2,447	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	440	0	343	582	0
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>8,569</u>	<u>194</u>	<u>3,289</u>	<u>2,632</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,024,100</u>
Fund Balances					
Nonspendable	0	0	682	0	0
Restricted	46,029	99,885	166,934	2,339	32,721
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>46,029</u>	<u>99,885</u>	<u>167,616</u>	<u>2,339</u>	<u>32,721</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$54,598</u>	<u>\$100,079</u>	<u>\$170,905</u>	<u>\$4,971</u>	<u>\$1,056,821</u>

Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	Board of Elections Grant	Local Law Enforcement Grant	U.S. Rt. 23 Task Force Grants
\$3,887	\$0	\$0	\$50,744	\$0	\$18,503	\$192,082
0	0	0	0	0	0	0
0	38,945	0	0	0	0	0
0	879,819	0	0	0	0	0
0	0	895,000	0	0	0	0
0	0	0	0	0	0	0
<u>\$3,887</u>	<u>\$918,764</u>	<u>\$895,000</u>	<u>\$50,744</u>	<u>\$0</u>	<u>\$18,503</u>	<u>\$192,082</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$1,803
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	14,982	0	0	0	0
0	0	35,000	2,000	0	0	0
0	0	860,000	0	0	0	0
0	0	909,982	2,000	0	0	1,803
0	889,729	0	0	0	0	0
0	0	0	0	0	0	0
3,887	29,035	0	48,744	0	18,503	190,279
0	0	0	0	0	0	0
0	0	(14,982)	0	0	0	0
<u>3,887</u>	<u>29,035</u>	<u>(14,982)</u>	<u>48,744</u>	<u>0</u>	<u>18,503</u>	<u>190,279</u>
<u>\$3,887</u>	<u>\$918,764</u>	<u>\$895,000</u>	<u>\$50,744</u>	<u>\$0</u>	<u>\$18,503</u>	<u>\$192,082</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	Lucy Hayes House Grant	Small Cities Block Grant	Prosecutor's Diversion Program	Prison Diversion Subsidy	Child Abuse Prevention
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$77,982	\$61,984	\$20,301	\$1,795
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	0	1,444,838	35,426	45,000	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>\$0</u>	<u>\$1,522,820</u>	<u>\$97,410</u>	<u>\$65,301</u>	<u>\$1,795</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$27,051	\$0	\$0	\$0
Accrued Wages Payable	0	0	1,017	2,232	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	12,400	711	1,678	0
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	0	500	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>39,451</u>	<u>2,228</u>	<u>3,910</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>1,303,608</u>	<u>17,713</u>	<u>45,000</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	0	179,761	77,469	16,391	1,795
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>0</u>	<u>179,761</u>	<u>77,469</u>	<u>16,391</u>	<u>1,795</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$0</u>	<u>\$1,522,820</u>	<u>\$97,410</u>	<u>\$65,301</u>	<u>\$1,795</u>

Sheriff's OCJS Grants	Jail Commissary	401 Care and Custody Grant	Juvenile Court IV-E	Drug Court Grant	Small Cities Revolving Loan
\$188,904	\$0	\$175,663	\$967,639	\$266,968	\$16,894
0	147,841	0	0	0	0
0	0	126,213	290,481	280,059	51,159
0	0	0	0	0	0
0	0	0	0	0	16,064
0	0	0	0	0	0
<u>\$188,904</u>	<u>\$147,841</u>	<u>\$301,876</u>	<u>\$1,258,120</u>	<u>\$547,027</u>	<u>\$84,117</u>
\$2,734	\$0	\$27,837	\$2,729	\$1,783	\$0
997	0	0	0	4,686	0
0	0	0	0	0	51,159
1,033	0	2,538	12,897	1,156	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
4,764	0	30,375	15,626	7,625	51,159
0	0	63,106	203,016	265,083	0
0	0	0	0	0	0
184,140	147,841	208,395	1,039,478	274,319	32,958
0	0	0	0	0	0
0	0	0	0	0	0
<u>184,140</u>	<u>147,841</u>	<u>208,395</u>	<u>1,039,478</u>	<u>274,319</u>	<u>32,958</u>
<u>\$188,904</u>	<u>\$147,841</u>	<u>\$301,876</u>	<u>\$1,258,120</u>	<u>\$547,027</u>	<u>\$84,117</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	VOCA/ SVAA Grant	County Ditch	Marine Patrol	Sheriff Jail Diversion	Mediator Fees
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$1,452	\$60,558	\$17,152	\$21,680	\$319,796
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Intergovernmental Receivable	87,504	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	984	0	0	0	0
<i>Total Assets</i>	<u>\$89,940</u>	<u>\$60,558</u>	<u>\$17,152</u>	<u>\$21,680</u>	<u>\$319,796</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$220	\$0	\$660	\$120	\$137
Accrued Wages Payable	1,312	0	0	2,155	621
Contracts Payable	745	0	0	4,476	0
Intergovernmental Payable	677	0	9,451	302	87
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	14,412	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>2,954</u>	<u>14,412</u>	<u>10,111</u>	<u>7,053</u>	<u>845</u>
Deferred Inflows of Resources	<u>63,679</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	984	0	0	0	0
Restricted	22,323	46,146	7,041	14,627	318,951
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>23,307</u>	<u>46,146</u>	<u>7,041</u>	<u>14,627</u>	<u>318,951</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$89,940</u>	<u>\$60,558</u>	<u>\$17,152</u>	<u>\$21,680</u>	<u>\$319,796</u>

Rehabilitation Center	Sheriff Concealed Weapon	Drug Task Force	Court Technology Grant	Heroin Partnership Grant	T-CAP Grant	Total Nonmajor Special Revenue Funds
\$18,866	\$128,317	\$19,123	\$422	\$14	\$77,410	\$4,375,684
0	0	0	0	0	0	305,715
0	0	0	0	0	0	2,516,790
0	0	0	0	0	0	1,875,975
0	0	0	0	0	0	911,064
0	0	0	0	0	0	4,464
<u>\$18,866</u>	<u>\$128,317</u>	<u>\$19,123</u>	<u>\$422</u>	<u>\$14</u>	<u>\$77,410</u>	<u>\$9,989,692</u>
\$0	\$0	\$915	\$0	\$0	\$15,383	\$97,408
0	0	0	0	0	0	25,099
0	0	0	0	0	0	56,380
0	5,593	0	0	0	0	55,633
0	0	0	0	0	0	2,814
0	0	0	0	0	0	14,982
0	0	0	0	26,200	3,686	101,798
0	0	0	0	0	0	860,000
0	5,593	915	0	26,200	19,069	1,214,114
0	0	0	0	0		3,931,534
0	0	0	0	0	0	4,464
0	122,724	18,208	422	0	58,341	4,878,716
18,866	0	0	0	0	0	18,866
0	0	0	0	(26,186)	0	(58,002)
<u>18,866</u>	<u>122,724</u>	<u>18,208</u>	<u>422</u>	<u>(26,186)</u>	<u>58,341</u>	<u>4,844,044</u>
<u>\$18,866</u>	<u>\$128,317</u>	<u>\$19,123</u>	<u>\$422</u>	<u>\$14</u>	<u>\$77,410</u>	<u>\$9,989,692</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	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	0	0
Interest	0	0	0	0	0
Fines and Forfeitures	3,943	2,130	25,487	0	0
Charges for Services	133,138	0	0	0	780,082
Special Assessments	0	0	0	0	0
Other	8,603	599	0	25,000	1,573
<i>Total Revenues</i>	<u>145,684</u>	<u>2,729</u>	<u>25,487</u>	<u>25,000</u>	<u>781,655</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	593,420
Judicial	0	0	0	0	0
Public Safety	262,477	9,416	29,587	0	0
Public Works	0	0	0	99,336	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>262,477</u>	<u>9,416</u>	<u>29,587</u>	<u>99,336</u>	<u>593,420</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(116,793)</u>	<u>(6,687)</u>	<u>(4,100)</u>	<u>(74,336)</u>	<u>188,235</u>
Other Financing Sources (Uses)					
Transfers In	150,000	0	0	120,000	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>150,000</u>	<u>0</u>	<u>0</u>	<u>120,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	33,207	(6,687)	(4,100)	45,664	188,235
<i>Fund Balances (Deficits) at Beginning of Year</i>	29,518	60,432	136,501	46,415	678,188
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$62,725</u>	<u>\$53,745</u>	<u>\$132,401</u>	<u>\$92,079</u>	<u>\$866,423</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Common Pleas Court - General Projects	911 Equipment	Probate Conduct of Business
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	60,259	0	0	0	0	0
4,501	0	0	0	0	0	0
0	0	0	629	0	0	0
0	0	18,217	0	40,184	148,107	467
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>4,501</u>	<u>60,259</u>	<u>18,217</u>	<u>629</u>	<u>40,184</u>	<u>148,107</u>	<u>467</u>
449	0	0	0	0	0	0
0	0	0	0	2,277	0	0
0	116,398	0	0	0	134,895	0
0	0	0	0	0	0	0
0	0	17,712	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>449</u>	<u>116,398</u>	<u>17,712</u>	<u>0</u>	<u>2,277</u>	<u>134,895</u>	<u>0</u>
<u>4,052</u>	<u>(56,139)</u>	<u>505</u>	<u>629</u>	<u>37,907</u>	<u>13,212</u>	<u>467</u>
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4,052	(56,139)	505	629	37,907	13,212	467
3,579	39,305	9,615	8,975	82,245	92,329	10,940
<u>\$7,631</u>	<u>(\$16,834)</u>	<u>\$10,120</u>	<u>\$9,604</u>	<u>\$120,152</u>	<u>\$105,541</u>	<u>\$11,407</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, 2016

	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$906,114
Intergovernmental	0	0	0	0	170,078
Interest	0	0	0	0	0
Fines and Forfeitures	96,292	0	0	0	0
Charges for Services	0	7,755	145,426	6,798	0
Special Assessments	0	0	0	0	0
Other	2,800	0	0	1,300	0
<i>Total Revenues</i>	<u>99,092</u>	<u>7,755</u>	<u>145,426</u>	<u>8,098</u>	<u>1,076,192</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	153,280	0	0
Judicial	93,553	2,110	0	43,917	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	1,089,688
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>93,553</u>	<u>2,110</u>	<u>153,280</u>	<u>43,917</u>	<u>1,089,688</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,539</u>	<u>5,645</u>	<u>(7,854)</u>	<u>(35,819)</u>	<u>(13,496)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	26,000	12,962
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,000</u>	<u>12,962</u>
<i>Net Change in Fund Balances</i>	5,539	5,645	(7,854)	(9,819)	(534)
<i>Fund Balances (Deficits) at Beginning of Year</i>	40,490	94,240	175,470	12,158	33,255
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$46,029</u>	<u>\$99,885</u>	<u>\$167,616</u>	<u>\$2,339</u>	<u>\$32,721</u>

Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	Board of Elections Grant	Local Law Enforcement Grant	U.S. Rt. 23 Task Force Grants
\$0	\$833,938	\$0	\$0	\$0	\$0	\$0
0	81,829	0	0	4,263	0	73,913
0	0	0	0	0	0	0
0	0	0	0	0	0	0
288	0	0	64,120	0	0	0
0	0	0	0	0	0	0
0	0	21,738	0	0	0	188
288	915,767	21,738	64,120	4,263	0	74,101
0	0	0	0	4,263	0	0
0	0	0	58,529	0	0	0
0	0	0	0	0	0	33,672
0	0	0	0	0	0	0
0	915,287	0	0	0	0	0
0	0	0	0	0	0	0
0	0	21,236	0	0	0	0
0	915,287	21,236	58,529	4,263	0	33,672
288	480	502	5,591	0	0	40,429
0	0	0	0	0	0	8,333
0	0	0	0	0	0	0
0	0	0	0	0	0	8,333
288	480	502	5,591	0	0	48,762
3,599	28,555	(15,484)	43,153	0	18,503	141,517
\$3,887	\$29,035	(\$14,982)	\$48,744	\$0	\$18,503	\$190,279

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	Lucy Hayes House Grant	Small Cities Block Grant	Prosecutor's Diversion Program	Prison Diversion Subsidy	Child Abuse Prevention
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	100,000	626,308	70,351	180,000	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	4,174	0	0
Special Assessments	0	0	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>100,000</u>	<u>626,308</u>	<u>74,525</u>	<u>180,000</u>	<u>0</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	71,502	172,275	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	68,985	772,969	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>68,985</u>	<u>772,969</u>	<u>71,502</u>	<u>172,275</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>31,015</u>	<u>(146,661)</u>	<u>3,023</u>	<u>7,725</u>	<u>0</u>
Other Financing Sources (Uses)					
Transfers In	70,618	0	0	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>70,618</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	101,633	(146,661)	3,023	7,725	0
<i>Fund Balances (Deficits) at Beginning of Year</i>	(101,633)	326,422	74,446	8,666	1,795
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$0</u>	<u>\$179,761</u>	<u>\$77,469</u>	<u>\$16,391</u>	<u>\$1,795</u>

Sheriff's OCJS Grants	Jail Commissary	401 Care and Custody Grant	Juvenile Court IV-E	Drug Court Grant	Small Cities Revolving Loan
\$0	\$0	\$0	\$0	\$0	\$0
217,288	0	363,998	317,055	234,084	52,909
0	0	0	0	0	0
0	0	0	0	0	0
0	74,509	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	1,562
<u>217,288</u>	<u>74,509</u>	<u>363,998</u>	<u>317,055</u>	<u>234,084</u>	<u>54,471</u>
0	0	0	0	0	0
0	0	376,097	216,144	159,770	0
186,557	33,362	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	66,043
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>186,557</u>	<u>33,362</u>	<u>376,097</u>	<u>216,144</u>	<u>159,770</u>	<u>66,043</u>
<u>30,731</u>	<u>41,147</u>	<u>(12,099)</u>	<u>100,911</u>	<u>74,314</u>	<u>(11,572)</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>30,731</u>	<u>41,147</u>	<u>(12,099)</u>	<u>100,911</u>	<u>74,314</u>	<u>(11,572)</u>
<u>153,409</u>	<u>106,694</u>	<u>220,494</u>	<u>938,567</u>	<u>200,005</u>	<u>44,530</u>
<u>\$184,140</u>	<u>\$147,841</u>	<u>\$208,395</u>	<u>\$1,039,478</u>	<u>\$274,319</u>	<u>\$32,958</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	VOCA/ SVAA Grant	County Ditch	Marine Patrol	Sheriff's Jail Diversion	Mediator Fees
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	86,898	0	18,992	180,895	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	0	0	52,505
Special Assessments	0	14,107	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>86,898</u>	<u>14,107</u>	<u>18,992</u>	<u>180,895</u>	<u>52,505</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	107,326	0	0	0	40,749
Public Safety	0	0	20,718	183,544	0
Public Works	0	41,655	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>107,326</u>	<u>41,655</u>	<u>20,718</u>	<u>183,544</u>	<u>40,749</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(20,428)</u>	<u>(27,548)</u>	<u>(1,726)</u>	<u>(2,649)</u>	<u>11,756</u>
Other Financing Sources (Uses)					
Transfers In	20,235	0	6,331	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>20,235</u>	<u>0</u>	<u>6,331</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(193)	(27,548)	4,605	(2,649)	11,756
<i>Fund Balances (Deficits) at Beginning of Year</i>	23,500	73,694	2,436	17,276	307,195
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$23,307</u>	<u>\$46,146</u>	<u>\$7,041</u>	<u>\$14,627</u>	<u>\$318,951</u>

Rehabilitation Center	Sheriff Concealed Weapon	Drug Task Force	Court Technology Grant	Heroin Partnership Grant	T-CAP Grant	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$1,740,052
0	0	0	18,000	73,814	89,449	3,020,383
0	0	0	0	0	0	4,501
0	0	0	0	0	0	128,481
0	129,562	0	0	0	0	1,605,332
0	0	0	0	0	0	14,107
12,271	0	0	0	0	0	75,634
12,271	129,562	0	18,000	73,814	89,449	6,588,490
0	0	0	0	0	0	751,412
0	0	0	18,000	0	31,108	1,149,580
0	104,987	5,535	0	85,814	0	1,450,739
0	0	0	0	0	0	140,991
29,799	0	0	0	0	0	2,052,486
0	0	0	0	0	0	907,997
0	0	0	0	0	0	21,236
29,799	104,987	5,535	18,000	85,814	31,108	6,474,441
(17,528)	24,575	(5,535)	0	(12,000)	58,341	114,049
0	0	0	0	0	0	414,479
(12,962)	0	0	0	0	0	(12,962)
(12,962)	0	0	0	0	0	401,517
(30,490)	24,575	(5,535)	0	(12,000)	58,341	515,566
49,356	98,149	23,743	422	(14,186)	0	4,328,478
\$18,866	\$122,724	\$18,208	\$422	(\$26,186)	\$58,341	\$4,844,044

Ross County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements	Camp Cattail Construction
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$94,269	\$36,033	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$94,269</u>	<u>\$36,033</u>	<u>\$0</u>
Liabilities and Fund Balances				
Liabilities				
Accrued Interest Payable	9,798	\$0	\$0	\$0
Interfund Payable	155,000	200,000	0	0
Advances from Other Funds	2,310,000	0	0	0
<i>Total Liabilities</i>	<u>2,474,798</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
Fund Balances				
Committed	0	0	36,033	0
Unassigned (Deficit)	(2,474,798)	(105,731)	0	0
<i>Total Fund Balances (Deficits)</i>	<u>(2,474,798)</u>	<u>(105,731)</u>	<u>36,033</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$94,269</u>	<u>\$36,033</u>	<u>\$0</u>

County Correctional Facilities	Road & Bridge Improvements	Ross County Service Center	Total Nonmajor Capital Projects Funds
\$391,225	\$0	\$24,018	\$545,545
<u>\$391,225</u>	<u>\$0</u>	<u>\$24,018</u>	<u>\$545,545</u>
\$0	\$3,530	\$0	\$13,328
0	64,000	0	419,000
0	345,000	0	2,655,000
<u>0</u>	<u>412,530</u>	<u>0</u>	<u>3,087,328</u>
391,225	0	24,018	451,276
0	(412,530)	0	(2,993,059)
<u>391,225</u>	<u>(412,530)</u>	<u>24,018</u>	<u>(2,541,783)</u>
<u>\$391,225</u>	<u>\$0</u>	<u>\$24,018</u>	<u>\$545,545</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2016

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements	Camp Cattail Construction
Revenues				
Intergovernmental	\$0	\$9,488	\$0	\$0
<i>Total Revenues</i>	<u>0</u>	<u>9,488</u>	<u>0</u>	<u>0</u>
Expenditures				
Capital Outlay	0	44,848	441,110	16,528
<i>Debt Service:</i>				
Interest and Fiscal Charges	122,000	0	0	0
<i>Total Expenditures</i>	<u>122,000</u>	<u>44,848</u>	<u>441,110</u>	<u>16,528</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(122,000)</u>	<u>(35,360)</u>	<u>(441,110)</u>	<u>(16,528)</u>
Other Financing Sources				
Transfers In	277,616	0	400,000	0
<i>Total Other Financing Sources</i>	<u>277,616</u>	<u>0</u>	<u>400,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	155,616	(35,360)	(41,110)	(16,528)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(2,630,414)</u>	<u>(70,371)</u>	<u>77,143</u>	<u>16,528</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$2,474,798)</u></u>	<u><u>(\$105,731)</u></u>	<u><u>\$36,033</u></u>	<u><u>\$0</u></u>

County Correctional Facilities	Road & Bridge Improvements	Ross County Service Center	Total Nonmajor Capital Projects Funds
\$0	\$924,599	\$0	\$934,087
0	924,599	0	934,087
70,000	924,599	0	1,497,085
0	11,257	0	133,257
70,000	935,856	0	1,630,342
(70,000)	(11,257)	0	(696,255)
461,225	74,800	0	1,213,641
461,225	74,800	0	1,213,641
391,225	63,543	0	517,386
0	(476,073)	24,018	(3,059,169)
<u>\$391,225</u>	<u>(\$412,530)</u>	<u>\$24,018</u>	<u>(\$2,541,783)</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dog and Kennel Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$4,500	\$4,500	\$3,943	(\$557)
Charges for Services	120,000	120,000	133,138	13,138
Other	7,500	7,500	8,603	1,103
<i>Total Revenues</i>	132,000	132,000	145,684	13,684
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	148,832	152,532	144,881	7,651
Contractual Services	2,000	2,000	1,317	683
Materials and Supplies	28,000	28,000	9,676	18,324
Capital Outlay	0	2,400	2,400	0
Other	101,700	106,700	104,332	2,368
<i>Total Public Safety</i>	280,532	291,632	262,606	29,026
<i>Total Expenditures</i>	280,532	291,632	262,606	29,026
<i>Excess of Revenues Under Expenditures</i>	(148,532)	(159,632)	(116,922)	42,710
Other Financing Sources				
Transfers In	150,000	150,000	150,000	0
<i>Total Other Financing Sources</i>	150,000	150,000	150,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	1,468	(9,632)	33,078	42,710
Fund Balances at Beginning of Year	31,044	31,044	31,044	0
Fund Balances at End of Year	\$32,512	\$21,412	\$64,122	\$42,710

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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$0	\$2,130	\$2,130
<i>Total Revenues</i>	0	0	2,130	2,130
Expenditures	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	2,130	2,130
Fund Balances at Beginning of Year	24,232	24,232	24,232	0
Fund Balances at End of Year	<u>\$24,232</u>	<u>\$24,232</u>	<u>\$26,362</u>	<u>\$2,130</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$13,491	\$13,491	\$15,401	\$1,910
<i>Total Revenues</i>	13,491	13,491	15,401	1,910
Expenditures				
<i>Current:</i>				
Public Safety				
Other	17,958	17,958	17,958	0
Total Public Safety	17,958	17,958	17,958	0
<i>Total Expenditures</i>	17,958	17,958	17,958	0
<i>Excess of Revenues Under Expenditures</i>	(4,467)	(4,467)	(2,557)	1,910
Fund Balances at Beginning of Year	4,467	4,467	4,467	0
Fund Balances at End of Year	\$0	\$0	\$1,910	\$1,910

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$20,000	\$20,000	\$25,000	5,000
<i>Total Revenues</i>	<u>20,000</u>	<u>20,000</u>	<u>25,000</u>	<u>5,000</u>
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	121,888	121,888	92,877	29,011
Materials and Supplies	800	1,600	581	1,019
Other	18,122	18,122	7,159	10,963
Total Public Works	<u>140,810</u>	<u>141,610</u>	<u>100,617</u>	<u>40,993</u>
<i>Total Expenditures</i>	<u>140,810</u>	<u>141,610</u>	<u>100,617</u>	<u>40,993</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(120,810)</u>	<u>(121,610)</u>	<u>(75,617)</u>	<u>45,993</u>
Other Financing Sources				
Transfers In	110,000	110,000	120,000	10,000
<i>Total Other Financing Sources</i>	<u>110,000</u>	<u>110,000</u>	<u>120,000</u>	<u>10,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(10,810)</u>	<u>(11,610)</u>	<u>44,383</u>	<u>55,993</u>
Fund Balances at Beginning of Year	48,348	48,348	48,348	0
Prior Year Encumbrances Appropriated	<u>1,223</u>	<u>1,223</u>	<u>1,223</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$38,761</u></u>	<u><u>\$37,961</u></u>	<u><u>\$93,954</u></u>	<u><u>\$55,993</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Real Estate Assessment Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$785,700	\$785,700	\$780,082	(\$5,618)
Other	0	0	1,573	1,573
<i>Total Revenues</i>	<u>785,700</u>	<u>785,700</u>	<u>781,655</u>	<u>(4,045)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	284,978	284,978	266,299	18,679
Contractual Services	358,022	357,265	299,640	57,625
Materials and Supplies	14,329	14,329	4,165	10,164
Capital Outlay	31,420	37,420	36,331	1,089
Other	12,030	6,000	15	5,985
Total Legislative and Executive	<u>700,779</u>	<u>699,992</u>	<u>606,450</u>	<u>93,542</u>
<i>Total Expenditures</i>	<u>700,779</u>	<u>699,992</u>	<u>606,450</u>	<u>93,542</u>
<i>Excess of Revenues Over Expenditures</i>	84,921	85,708	175,205	89,497
Fund Balances at Beginning of Year	682,966	682,966	682,966	0
Prior Year Encumbrances Appropriated	<u>14,036</u>	<u>14,036</u>	<u>14,036</u>	<u>0</u>
Fund Balances at End of Year	<u>\$781,923</u>	<u>\$782,710</u>	<u>\$872,207</u>	<u>\$89,497</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$1,700	\$1,700	\$4,501	\$2,801
<i>Total Revenues</i>	1,700	1,700	4,501	2,801
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Other	750	750	449	301
Total Legislative and Executive	750	750	449	301
<i>Total Expenditures</i>	750	750	449	301
<i>Excess of Revenues Over Expenditures</i>	950	950	4,052	3,102
Fund Balances at Beginning of Year	3,579	3,579	3,579	0
Fund Balances at End of Year	\$4,529	\$4,529	\$7,631	\$3,102

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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$121,172	\$121,172	\$73,227	(\$47,945)
<i>Total Revenues</i>	<u>121,172</u>	<u>121,172</u>	<u>73,227</u>	<u>(47,945)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	101,593	103,969	99,218	4,751
Materials and Supplies	9,591	6,215	4,739	1,476
Capital Outlay	5,150	4,150	2,990	1,160
Other	8,435	8,435	7,947	488
<i>Total Public Safety</i>	<u>124,769</u>	<u>122,769</u>	<u>114,894</u>	<u>7,875</u>
<i>Total Expenditures</i>	<u>124,769</u>	<u>122,769</u>	<u>114,894</u>	<u>7,875</u>
<i>Excess of Revenues Under Expenditures</i>	(3,597)	(1,597)	(41,667)	(40,070)
Other Financing Sources				
Advances In	0	0	20,000	20,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(3,597)	(1,597)	(21,667)	(20,070)
Fund Balances at Beginning of Year	26,802	26,802	26,802	0
Prior Year Encumbrances Appropriated	2,925	2,925	2,925	0
Fund Balances at End of Year	<u>\$26,130</u>	<u>\$28,130</u>	<u>\$8,060</u>	<u>(\$20,070)</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$19,000	\$19,000	\$18,217	(\$783)
<i>Total Revenues</i>	<u>19,000</u>	<u>19,000</u>	<u>18,217</u>	<u>(783)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	19,000	19,000	17,712	1,288
Total Human Services	<u>19,000</u>	<u>19,000</u>	<u>17,712</u>	<u>1,288</u>
<i>Total Expenditures</i>	<u>19,000</u>	<u>19,000</u>	<u>17,712</u>	<u>1,288</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	505	505
Fund Balances at Beginning of Year	<u>9,615</u>	<u>9,615</u>	<u>9,615</u>	<u>0</u>
Fund Balances at End of Year	<u>\$9,615</u>	<u>\$9,615</u>	<u>\$10,120</u>	<u>\$505</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$0	\$629	\$629
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>629</u>	<u>629</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	629	629
Fund Balances at Beginning of Year	<u>8,975</u>	<u>8,975</u>	<u>8,975</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$8,975</u></u>	<u><u>\$8,975</u></u>	<u><u>\$9,604</u></u>	<u><u>\$629</u></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, 2016*

	<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	\$40,000	\$40,000	\$40,184	\$184
<i>Total Revenues</i>	<u>40,000</u>	<u>40,000</u>	<u>40,184</u>	<u>184</u>
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	0	1,575	1,575	0
Capital Outlay	320	320	320	0
Other	0	382	382	0
Total Judicial	<u>320</u>	<u>2,277</u>	<u>2,277</u>	<u>0</u>
<i>Total Expenditures</i>	<u>320</u>	<u>2,277</u>	<u>2,277</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	39,680	37,723	37,907	184
Fund Balances at Beginning of Year	<u>82,245</u>	<u>82,245</u>	<u>82,245</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$121,925</u></u>	<u><u>\$119,968</u></u>	<u><u>\$120,152</u></u>	<u><u>\$184</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
911 Equipment Fund
For the Year Ended December 31, 2016

	<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	\$150,000	\$150,000	\$148,107	(\$1,893)
<i>Total Revenues</i>	<u>150,000</u>	<u>150,000</u>	<u>148,107</u>	<u>(1,893)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Other	178,170	178,170	132,556	45,614
Total Public Safety	<u>178,170</u>	<u>178,170</u>	<u>132,556</u>	<u>45,614</u>
<i>Total Expenditures</i>	<u>178,170</u>	<u>178,170</u>	<u>132,556</u>	<u>45,614</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(28,170)	(28,170)	15,551	43,721
Fund Balances at Beginning of Year	92,329	92,329	92,329	0
Prior Year Encumbrances Appropriated	<u>1,170</u>	<u>1,170</u>	<u>1,170</u>	<u>0</u>
Fund Balances at End of Year	<u>\$65,329</u>	<u>\$65,329</u>	<u>\$109,050</u>	<u>\$43,721</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$520	\$520	\$467	(\$53)
<i>Total Revenues</i>	<u>520</u>	<u>520</u>	<u>467</u>	<u>(53)</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	520	520	467	(53)
Fund Balances at Beginning of Year	<u>10,940</u>	<u>10,940</u>	<u>10,940</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$11,460</u></u>	<u><u>\$11,460</u></u>	<u><u>\$11,407</u></u>	<u><u>(\$53)</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$85,000	\$100,000	\$96,292	(\$3,708)
Other	0	2,650	2,800	150
<i>Total Revenues</i>	85,000	102,650	99,092	(3,558)
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	37,700	40,500	37,912	2,588
Materials and Supplies	573	873	800	73
Capital Outlay	250	350	182	168
Other	53,426	67,876	61,759	6,117
<i>Total Judicial</i>	91,949	109,599	100,653	8,946
<i>Total Expenditures</i>	91,949	109,599	100,653	8,946
<i>Excess of Revenues Under Expenditures</i>	(6,949)	(6,949)	(1,561)	5,388
Fund Balances at Beginning of Year	42,169	42,169	42,169	0
Prior Year Encumbrances Appropriated	6,949	6,949	6,949	0
Fund Balances at End of Year	\$42,169	\$42,169	\$47,557	\$5,388

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$7,924	\$7,924	\$7,755	(\$169)
<i>Total Revenues</i>	<u>7,924</u>	<u>7,924</u>	<u>7,755</u>	<u>(169)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Other	2,000	2,900	2,900	0
Total Judicial	<u>2,000</u>	<u>2,900</u>	<u>2,900</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,000</u>	<u>2,900</u>	<u>2,900</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	5,924	5,024	4,855	(169)
Fund Balances at Beginning of Year	<u>94,990</u>	<u>94,990</u>	<u>94,990</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$100,914</u></u>	<u><u>\$100,014</u></u>	<u><u>\$99,845</u></u>	<u><u>(\$169)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Delinquent Tax and Assessment Collection Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$120,000	\$120,000	\$145,426	\$25,426
<i>Total Revenues</i>	120,000	120,000	145,426	25,426
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	145,599	146,099	136,500	9,599
Contractual Services	10,232	10,232	981	9,251
Materials and Supplies	4,209	4,209	3,066	1,143
Capital Outlay	6,000	5,500	425	5,075
Other	34,945	26,750	25,099	1,651
Total Legislative and Executive	200,985	192,790	166,071	26,719
<i>Total Expenditures</i>	200,985	192,790	166,071	26,719
<i>Excess of Revenues Under Expenditures</i>	(80,985)	(72,790)	(20,645)	52,145
Fund Balances at Beginning of Year	175,814	175,814	175,814	0
Prior Year Encumbrances Appropriated	8,635	8,635	8,635	0
Fund Balances at End of Year	\$103,464	\$111,659	\$163,804	\$52,145

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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,422	\$8,422	\$6,798	(\$1,624)
Other	0	0	1,300	1,300
<i>Total Revenues</i>	8,422	8,422	8,098	(324)
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Other	20,303	46,303	42,500	3,803
<i>Total Judicial</i>	20,303	46,303	42,500	3,803
<i>Total Expenditures</i>	20,303	46,303	42,500	3,803
<i>Excess of Revenues Under Expenditures</i>	(11,881)	(37,881)	(34,402)	3,479
Other Financing Sources				
Transfers In	0	26,000	26,000	0
<i>Total Other Financing Sources</i>	0	26,000	26,000	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(11,881)	(11,881)	(8,402)	3,479
Fund Balances at Beginning of Year	12,943	12,943	12,943	0
Prior Year Encumbrances Appropriated	415	415	415	0
Fund Balances at End of Year	\$1,477	\$1,477	\$4,956	\$3,479

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$895,420	\$895,420	\$905,613	\$10,193
Intergovernmental	192,810	192,810	170,078	(22,732)
<i>Total Revenues</i>	1,088,230	1,088,230	1,075,691	(12,539)
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	950,911	947,116	947,116	0
Other	146,900	142,572	142,572	0
<i>Total Human Services</i>	1,097,811	1,089,688	1,089,688	0
<i>Total Expenditures</i>	1,097,811	1,089,688	1,089,688	0
<i>Excess of Revenues Under Expenditures</i>	(9,581)	(1,458)	(13,997)	(12,539)
Other Financing Sources				
Transfers In	9,581	9,581	12,962	3,381
<i>Total Other Financing Sources</i>	9,581	9,581	12,962	3,381
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	0	8,123	(1,035)	(9,158)
Fund Balances at Beginning of Year	1,035	1,035	1,035	0
Fund Balances at End of Year	\$1,035	\$9,158	\$0	(\$9,158)

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$175	\$175	\$288	\$113
<i>Total Revenues</i>	175	175	288	113
Expenditures				
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	3,599	3,599	3,599	0
Fund Balances at End of Year	\$3,774	\$3,774	\$3,887	\$113

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$472,446	\$830,248	\$833,458	\$3,210
Intergovernmental	72,519	86,154	81,829	(4,325)
<i>Total Revenues</i>	544,965	916,402	915,287	(1,115)
Expenditures				
<i>Current:</i>				
Human Services				
Contractual Services	532,945	874,280	874,280	0
Other	12,020	41,007	41,007	0
Total Human Services	544,965	915,287	915,287	0
<i>Total Expenditures</i>	544,965	915,287	915,287	0
<i>Excess of Revenues Over Expenditures</i>	0	1,115	0	(1,115)
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$1,115	\$0	(\$1,115)

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Economic Development Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$51,738	\$51,738	\$51,738	\$0
<i>Total Revenues</i>	<u>51,738</u>	<u>51,738</u>	<u>51,738</u>	<u>0</u>
Expenditures				
<i>Debt Service:</i>				
Interest and Fiscal Charges	21,738	21,738	21,738	0
Total Debt Service	<u>21,738</u>	<u>21,738</u>	<u>21,738</u>	<u>0</u>
<i>Total Expenditures</i>	<u>21,738</u>	<u>21,738</u>	<u>21,738</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Other Financing Sources (Uses)				
Advances In	0	0	51,738	51,738
Advances Out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(81,738)</u>	<u>(51,738)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computer System Service Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$62,000	\$62,000	\$64,120	\$2,120
<i>Total Revenues</i>	62,000	62,000	64,120	2,120
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Contractual Services	45,000	63,313	58,367	4,946
Capital Outlay	27,889	19,686	9,889	9,797
<i>Total Judicial</i>	72,889	82,999	68,256	14,743
<i>Total Expenditures</i>	72,889	82,999	68,256	14,743
<i>Excess of Revenues Under Expenditures</i>	(10,889)	(20,999)	(4,136)	16,863
Other Financing Sources (Uses)				
Advances In	7,000	7,000	0	(7,000)
Advances Out	(2,000)	(2,000)	0	2,000
<i>Total Other Financing Sources (Uses)</i>	5,000	5,000	0	(5,000)
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(5,889)	(15,999)	(4,136)	11,863
Fund Balances at Beginning of Year	40,264	40,264	40,264	0
Prior Year Encumbrances Appropriated	4,889	4,889	4,889	0
Fund Balances at End of Year	\$39,264	\$29,154	\$41,017	\$11,863

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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$4,263	\$4,263	\$4,263	\$0
<i>Total Revenues</i>	<u>4,263</u>	<u>4,263</u>	<u>4,263</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Other	4,263	4,263	4,263	0
Total Judicial	4,263	4,263	4,263	0
<i>Total Expenditures</i>	<u>4,263</u>	<u>4,263</u>	<u>4,263</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Local Law Enforcement Grant Fund
For the Year Ended December 31, 2016

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
U.S. Rt. 23 Task Force Grants Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$25,000	\$25,000	\$73,913	\$48,913
Other	0	0	188	188
<i>Total Revenues</i>	25,000	25,000	74,101	49,101
Expenditures				
<i>Current:</i>				
Public Safety				
Materials and Supplies	1,100	1,100	1,068	32
Other	33,855	33,855	32,896	959
<i>Total Public Safety</i>	34,955	34,955	33,964	991
<i>Total Expenditures</i>	34,955	34,955	33,964	991
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,955)	(9,955)	40,137	50,092
Other Financing Sources				
Transfers In	8,333	8,333	8,333	0
<i>Total Other Financing Sources</i>	8,333	8,333	8,333	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(1,622)	(1,622)	48,470	50,092
Fund Balances at Beginning of Year	141,635	141,635	141,635	0
Prior Year Encumbrances Appropriated	649	649	649	0
Fund Balances at End of Year	\$140,662	\$140,662	\$190,754	\$50,092

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Lucy Hayes House Grant Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$165,500	\$165,500	\$100,000	(\$65,500)
<i>Total Revenues</i>	<u>165,500</u>	<u>165,500</u>	<u>100,000</u>	<u>(65,500)</u>
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Contractual Services	63,867	68,985	68,985	0
Total Economic Development and Assistance	<u>63,867</u>	<u>68,985</u>	<u>68,985</u>	<u>0</u>
<i>Total Expenditures</i>	<u>63,867</u>	<u>68,985</u>	<u>68,985</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	101,633	96,515	31,015	(65,500)
Other Financing Sources (Uses)				
Advances In	0	5,200	5,100	(100)
Advances Out	(165,500)	(165,500)	(170,600)	(5,100)
Transfers In	<u>0</u>	<u>0</u>	<u>70,618</u>	<u>70,618</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(165,500)</u>	<u>(160,300)</u>	<u>(94,882)</u>	<u>65,418</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(63,867)	(63,785)	(63,867)	(82)
Fund Balances at Beginning of Year	<u>63,867</u>	<u>63,867</u>	<u>63,867</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$82</u></u>	<u><u>\$0</u></u>	<u><u>(\$82)</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$845,350	\$1,695,350	\$743,547	(\$951,803)
<i>Total Revenues</i>	<u>845,350</u>	<u>1,695,350</u>	<u>743,547</u>	<u>(951,803)</u>
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Other	757,089	815,612	815,612	0
Total Economic Development and Assistance	<u>757,089</u>	<u>815,612</u>	<u>815,612</u>	<u>0</u>
<i>Total Expenditures</i>	<u>757,089</u>	<u>815,612</u>	<u>815,612</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	88,261	879,738	(72,065)	(951,803)
Fund Balances at Beginning of Year	<u>141,657</u>	<u>141,657</u>	<u>141,657</u>	<u>0</u>
Fund Balances at End of Year	<u>\$229,918</u>	<u>\$1,021,395</u>	<u>\$69,592</u>	<u>(\$951,803)</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$34,425	\$105,275	\$71,851	(\$33,424)
Charges for Services	0	0	4,174	4,174
<i>Total Revenues</i>	34,425	105,275	76,025	(29,250)
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	62,174	92,642	62,583	30,059
Contractual Services	4,985	7,539	4,030	3,509
Materials and Supplies	2,020	4,700	3,151	1,549
Other	2,165	3,796	2,197	1,599
<i>Total Public Safety</i>	71,344	108,677	71,961	36,716
<i>Total Expenditures</i>	71,344	108,677	71,961	36,716
<i>Excess of Revenues Over (Under) Expenditures</i>	(36,919)	(3,402)	4,064	7,466
Fund Balances at Beginning of Year	57,680	57,680	57,680	0
Prior Year Encumbrances Appropriated	85	85	85	0
Fund Balances at End of Year	\$20,846	\$54,363	\$61,829	\$7,466

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$90,000	\$270,000	\$180,000	(\$90,000)
<i>Total Revenues</i>	<u>90,000</u>	<u>270,000</u>	<u>180,000</u>	<u>(90,000)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	72,339	121,478	121,478	0
Contractual Services	12,800	17,300	17,300	0
Materials and Supplies	4,796	7,086	7,086	0
Capital Outlay	7,756	8,516	8,516	0
Other	3,748	18,442	18,442	0
Total Public Safety	<u>101,439</u>	<u>172,822</u>	<u>172,822</u>	<u>0</u>
<i>Total Expenditures</i>	<u>101,439</u>	<u>172,822</u>	<u>172,822</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,439)	97,178	7,178	(90,000)
Fund Balances at Beginning of Year	<u>13,123</u>	<u>13,123</u>	<u>13,123</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,684</u></u>	<u><u>\$110,301</u></u>	<u><u>\$20,301</u></u>	<u><u>(\$90,000)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Abuse Prevention Fund
For the Year Ended December 31, 2016

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

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff's OCJS Grants Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$217,288	\$217,288	\$0
<i>Total Revenues</i>	<u>0</u>	<u>217,288</u>	<u>217,288</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	41,896	111,026	52,552	58,474
Materials and Supplies	2,534	5,254	2,866	2,388
Capital Outlay	4,384	17,813	17,812	1
Other	94,310	227,158	118,606	108,552
Total Public Safety	<u>143,124</u>	<u>361,251</u>	<u>191,836</u>	<u>169,415</u>
<i>Total Expenditures</i>	<u>143,124</u>	<u>361,251</u>	<u>191,836</u>	<u>169,415</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(143,124)	(143,963)	25,452	169,415
Fund Balances at Beginning of Year	155,144	155,144	155,144	0
Prior Year Encumbrances Appropriated	<u>6,192</u>	<u>6,192</u>	<u>6,192</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$18,212</u></u>	<u><u>\$17,373</u></u>	<u><u>\$186,788</u></u>	<u><u>\$169,415</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$242,207	\$674,284	\$356,101	(\$318,183)
<i>Total Revenues</i>	<u>242,207</u>	<u>674,284</u>	<u>356,101</u>	<u>(318,183)</u>
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Personal Services	6,024	0	0	0
Contractual Services	203,599	328,484	328,484	0
Materials and Supplies	75,043	81,023	81,023	0
Capital Outlay	2,738	10,486	10,486	0
Other	9,119	42,845	42,845	0
Total General Government - Judicial	<u>296,523</u>	<u>462,838</u>	<u>462,838</u>	<u>0</u>
<i>Total Expenditures</i>	<u>296,523</u>	<u>462,838</u>	<u>462,838</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(54,316)	211,446	(106,737)	(318,183)
Fund Balances at Beginning of Year	107,217	107,217	107,217	0
Prior Year Encumbrances Appropriated	<u>83,022</u>	<u>83,022</u>	<u>83,022</u>	<u>0</u>
Fund Balances at End of Year	<u>\$135,923</u>	<u>\$401,685</u>	<u>\$83,502</u>	<u>(\$318,183)</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$315,000	\$315,000	\$302,838	(\$12,162)
<i>Total Revenues</i>	<u>315,000</u>	<u>315,000</u>	<u>302,838</u>	<u>(12,162)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Capital Outlay	0	17,503	17,503	0
Other	198,990	196,487	191,578	4,909
Total Judicial	<u>198,990</u>	<u>213,990</u>	<u>209,081</u>	<u>4,909</u>
<i>Total Expenditures</i>	<u>198,990</u>	<u>213,990</u>	<u>209,081</u>	<u>4,909</u>
<i>Excess of Revenues Over Expenditures</i>	116,010	101,010	93,757	(7,253)
Fund Balances at Beginning of Year	814,892	814,892	814,892	0
Prior Year Encumbrances Appropriated	<u>58,990</u>	<u>58,990</u>	<u>58,990</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$989,892</u></u>	<u><u>\$974,892</u></u>	<u><u>\$967,639</u></u>	<u><u>(\$7,253)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Court Grant Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$99,750	\$116,679	\$219,108	\$102,429
<i>Total Revenues</i>	99,750	116,679	219,108	102,429
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	75,845	77,606	76,736	870
Contractual Services	85,000	75,000	44,445	30,555
Materials and Supplies	0	12,000	6,530	5,470
Capital Outlay	0	20,000	13,114	6,886
Other	65,495	56,271	18,818	37,453
Total Public Safety	226,340	240,877	159,643	81,234
<i>Total Expenditures</i>	226,340	240,877	159,643	81,234
<i>Excess of Revenues Over (Under) Expenditures</i>	(126,590)	(124,198)	59,465	183,663
Fund Balances at Beginning of Year	198,803	198,803	198,803	0
Prior Year Encumbrances Appropriated	5,195	5,195	5,195	0
Fund Balances at End of Year	\$77,408	\$79,800	\$263,463	\$183,663

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$300,000	\$300,000	\$1,750	(\$298,250)
Other	0	0	4,587	4,587
<i>Total Revenues</i>	300,000	300,000	6,337	(293,663)
Expenditures				
<i>Current:</i>				
Economic Development and Assistance				
Contractual Services	313,134	14,884	14,884	0
Total Economic Development and Assistance	313,134	14,884	14,884	0
<i>Total Expenditures</i>	313,134	14,884	14,884	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,134)	285,116	(8,547)	(293,663)
Fund Balances at Beginning of Year	25,441	25,441	25,441	0
Fund Balances at End of Year	\$12,307	\$310,557	\$16,894	(\$293,663)

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$86,473	\$175,616	\$90,767	(\$84,849)
<i>Total Revenues</i>	<u>86,473</u>	<u>175,616</u>	<u>90,767</u>	<u>(84,849)</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	73,976	96,303	96,303	0
Contractual Services	928	1,157	1,157	0
Materials and Supplies	1,333	1,433	1,433	0
Capital Outlay	334	300	300	0
Other	7,268	8,248	8,248	0
Total Judicial	<u>83,839</u>	<u>107,441</u>	<u>107,441</u>	<u>0</u>
<i>Total Expenditures</i>	<u>83,839</u>	<u>107,441</u>	<u>107,441</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,634</u>	<u>68,175</u>	<u>(16,674)</u>	<u>(84,849)</u>
Other Financing Sources (Uses)				
Advances Out	(1,000)	(1,000)	(1,000)	0
Transfers In	0	20,235	20,235	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,000)</u>	<u>19,235</u>	<u>19,235</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	1,634	87,410	2,561	(84,849)
Fund Balances (Deficits) at Beginning of Year	(2,202)	(2,202)	(2,202)	0
Prior Year Encumbrances Appropriated	571	571	571	0
Fund Balances at End of Year	<u>\$3</u>	<u>\$85,779</u>	<u>\$930</u>	<u>(\$84,849)</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$0	\$1,664	\$14,107	\$12,443
<i>Total Revenues</i>	<u>0</u>	<u>1,664</u>	<u>14,107</u>	<u>12,443</u>
Expenditures				
<i>Current:</i>				
Public Works				
Other	8,710	42,705	41,655	1,050
Total Public Works	<u>8,710</u>	<u>42,705</u>	<u>41,655</u>	<u>1,050</u>
<i>Total Expenditures</i>	<u>8,710</u>	<u>42,705</u>	<u>41,655</u>	<u>1,050</u>
<i>Excess of Revenues Under Expenditures</i>	(8,710)	(41,041)	(27,548)	13,493
Other Financing Sources				
Advances In	0	14,412	14,412	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>14,412</u>	<u>14,412</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(8,710)	(26,629)	(13,136)	13,493
Fund Balances at Beginning of Year	<u>73,694</u>	<u>73,694</u>	<u>73,694</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$64,984</u></u>	<u><u>\$47,065</u></u>	<u><u>\$60,558</u></u>	<u><u>\$13,493</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marine Patrol Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$17,031	\$36,023	\$18,992	(\$17,031)
<i>Total Revenues</i>	<u>17,031</u>	<u>36,023</u>	<u>18,992</u>	<u>(17,031)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	3,841	23,200	9,894	13,306
Capital Outlay	0	1,750	1,245	505
Other	825	5,039	4,683	356
Total Public Safety	<u>4,666</u>	<u>29,989</u>	<u>15,822</u>	<u>14,167</u>
<i>Total Expenditures</i>	<u>4,666</u>	<u>29,989</u>	<u>15,822</u>	<u>14,167</u>
<i>Excess of Revenues Over Expenditures</i>	<u>12,365</u>	<u>6,034</u>	<u>3,170</u>	<u>(2,864)</u>
Other Financing Sources				
Transfers In	5,677	12,008	6,331	(5,677)
<i>Total Other Financing Sources</i>	<u>5,677</u>	<u>12,008</u>	<u>6,331</u>	<u>(5,677)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	18,042	18,042	9,501	(8,541)
Fund Balances at Beginning of Year	6,242	6,242	6,242	0
Fund Balances at End of Year	<u>\$24,284</u>	<u>\$24,284</u>	<u>\$15,743</u>	<u>(\$8,541)</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff's Jail Diversion Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$90,448	\$271,343	\$180,895	(\$90,448)
<i>Total Revenues</i>	<u>90,448</u>	<u>271,343</u>	<u>180,895</u>	<u>(90,448)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	48,606	87,421	87,421	0
Contractual Services	49,669	88,709	88,709	0
Materials and Supplies	7,168	6,370	6,370	0
Capital Outlay	3,798	1,760	1,760	0
Other	4,564	1,267	1,267	0
Total Public Safety	<u>113,805</u>	<u>185,527</u>	<u>185,527</u>	<u>0</u>
<i>Total Expenditures</i>	<u>113,805</u>	<u>185,527</u>	<u>185,527</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,357)	85,816	(4,632)	(90,448)
Fund Balances at Beginning of Year	<u>26,312</u>	<u>26,312</u>	<u>26,312</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,955</u></u>	<u><u>\$112,128</u></u>	<u><u>\$21,680</u></u>	<u><u>(\$90,448)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mediator Fees Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$7,500	\$7,500	\$52,505	\$45,005
<i>Total Revenues</i>	<u>7,500</u>	<u>7,500</u>	<u>52,505</u>	<u>45,005</u>
Expenditures				
<i>Current:</i>				
General Government - Judicial				
Personal Services	51,673	51,673	35,606	16,067
Capital Outlay	0	6,100	6,059	41
Total General Government - Judicial	<u>51,673</u>	<u>57,773</u>	<u>41,665</u>	<u>16,108</u>
<i>Total Expenditures</i>	<u>51,673</u>	<u>57,773</u>	<u>41,665</u>	<u>16,108</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(44,173)	(50,273)	10,840	61,113
Fund Balances at Beginning of Year	<u>308,419</u>	<u>308,419</u>	<u>308,419</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$264,246</u></u>	<u><u>\$258,146</u></u>	<u><u>\$319,259</u></u>	<u><u>\$61,113</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$9,581	\$12,962	\$12,271	(\$691)
<i>Total Revenues</i>	<u>9,581</u>	<u>12,962</u>	<u>12,271</u>	<u>(691)</u>
Expenditures				
<i>Current:</i>				
Human Services				
Capital Outlay	0	31,651	29,799	1,852
Other	9,581	0	0	0
Total Human Services	<u>9,581</u>	<u>31,651</u>	<u>29,799</u>	<u>1,852</u>
<i>Total Expenditures</i>	<u>9,581</u>	<u>31,651</u>	<u>29,799</u>	<u>1,852</u>
<i>Excess of Revenues Under Expenditures</i>	0	(18,689)	(17,528)	1,161
Other Financing Uses				
Transfers Out	0	(12,962)	(12,962)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(12,962)</u>	<u>(12,962)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	0	(31,651)	(30,490)	0
Fund Balances at Beginning of Year	<u>49,356</u>	<u>49,356</u>	<u>49,356</u>	<u>0</u>
Fund Balances at End of Year	<u>\$49,356</u>	<u>\$17,705</u>	<u>\$18,866</u>	<u>\$1,161</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$101,000	\$116,000	\$129,562	\$13,562
<i>Total Revenues</i>	<u>101,000</u>	<u>116,000</u>	<u>129,562</u>	<u>13,562</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Materials and Supplies	1,469	1,469	1,444	25
Other	170,212	185,212	126,744	58,468
Total Public Safety	<u>171,681</u>	<u>186,681</u>	<u>128,188</u>	<u>58,493</u>
<i>Total Expenditures</i>	<u>171,681</u>	<u>186,681</u>	<u>128,188</u>	<u>58,493</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(70,681)	(70,681)	1,374	72,055
Fund Balances at Beginning of Year	39,210	39,210	39,210	0
Prior Year Encumbrances Appropriated	<u>70,681</u>	<u>70,681</u>	<u>70,681</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$39,210</u></u>	<u><u>\$39,210</u></u>	<u><u>\$111,265</u></u>	<u><u>\$72,055</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Current:</i>				
Public Safety				
Other	23,744	23,744	5,431	18,313
Total Public Safety	23,744	23,744	5,431	18,313
<i>Total Expenditures</i>	23,744	23,744	5,431	18,313
<i>Excess of Revenues Under Expenditures</i>	(23,744)	(23,744)	(5,431)	18,313
Fund Balances at Beginning of Year	23,342	23,342	23,342	0
Prior Year Encumbrances Appropriated	402	402	402	0
Fund Balances at End of Year	\$0	\$0	\$18,313	\$18,313

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Court Technology Grant Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$18,000	\$18,000	\$18,000	\$0
<i>Total Revenues</i>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Capital Outlay	18,422	18,422	18,000	422
Total Judicial	<u>18,422</u>	<u>18,422</u>	<u>18,000</u>	<u>422</u>
<i>Total Expenditures</i>	<u>18,422</u>	<u>18,422</u>	<u>18,000</u>	<u>422</u>
<i>Excess of Revenues Under Expenditures</i>	(422)	(422)	0	422
Fund Balances at Beginning of Year	<u>422</u>	<u>422</u>	<u>422</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$422</u></u>	<u><u>\$422</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Heroin Partnership Grant Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$100,000	\$100,000	\$73,814	(\$26,186)
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>73,814</u>	<u>(26,186)</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Contractual Services	72,463	84,256	84,256	0
Other	19,651	7,858	7,858	0
Total Public Safety	<u>92,114</u>	<u>92,114</u>	<u>92,114</u>	<u>0</u>
<i>Total Expenditures</i>	<u>92,114</u>	<u>92,114</u>	<u>92,114</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,886</u>	<u>7,886</u>	<u>(18,300)</u>	<u>(26,186)</u>
Other Financing Sources (Uses)				
Advances In	0	0	11,200	11,200
Advances Out	(15,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(15,000)</u>	<u>0</u>	<u>11,200</u>	<u>11,200</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(7,114)	7,886	(7,100)	(14,986)
Fund Balances at Beginning of Year	447	447	447	0
Prior Year Encumbrances Appropriated	<u>6,667</u>	<u>6,667</u>	<u>6,667</u>	<u>0</u>
Fund Balances at End of Year	<u>\$0</u>	<u>\$15,000</u>	<u>\$14</u>	<u>(\$14,986)</u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
T-CAP Grant Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$328,346	\$328,346	\$89,449	(\$238,897)
<i>Total Revenues</i>	328,346	328,346	89,449	(238,897)
Expenditures				
<i>Current:</i>				
General Government -				
Judicial				
Personal Services	135,903	3,362	3,362	0
Contractual Services	56,980	0	0	0
Materials and Supplies	64,249	0	0	0
Capital Outlay	61,974	25,383	25,383	0
Other	9,240	200	200	0
Total Judicial	328,346	28,945	28,945	0
<i>Total Expenditures</i>	328,346	28,945	28,945	0
<i>Excess of Revenues Over Expenditures</i>	0	299,401	60,504	(238,897)
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$299,401	\$60,504	(\$238,897)

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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$0	\$2,207	\$2,207
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>2,207</u>	<u>2,207</u>
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
Other	500	500	500	0
Total Legislative and Executive	500	500	500	0
<i>Debt Service:</i>				
Principal Retirement	740,000	750,000	750,000	0
Interest and Fiscal Charges	229,539	245,734	245,734	0
Total Debt Service	969,539	995,734	995,734	0
<i>Total Expenditures</i>	<u>970,039</u>	<u>996,234</u>	<u>996,234</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(970,039)</u>	<u>(996,234)</u>	<u>(994,027)</u>	<u>2,207</u>
Other Financing Sources				
Transfers In	969,539	995,734	995,734	0
<i>Total Other Financing Sources</i>	<u>969,539</u>	<u>995,734</u>	<u>995,734</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(500)	(500)	1,707	2,207
Fund Balances at Beginning of Year	295,005	295,005	295,005	0
Fund Balances at End of Year	<u>\$294,505</u>	<u>\$294,505</u>	<u>\$296,712</u>	<u>\$2,207</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Debt Service:</i>				
Interest and Fiscal Charges	122,616	122,616	122,616	0
Total Debt Service	122,616	122,616	122,616	0
<i>Total Expenditures</i>	122,616	122,616	122,616	0
<i>Excess of Revenues Under Expenditures</i>	(122,616)	(122,616)	(122,616)	0
Other Financing Sources (Uses)				
Advances Out	(155,000)	(155,000)	(155,000)	0
Transfers In	277,616	277,616	277,616	0
<i>Total Other Financing Sources (Uses)</i>	122,616	122,616	122,616	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	0	0	0	0
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$0	\$0	\$0

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Airport Construction Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$165,351	\$165,351	\$9,488	(\$155,863)
<i>Total Revenues</i>	<u>165,351</u>	<u>165,351</u>	<u>9,488</u>	<u>(155,863)</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	104,663	104,663	46,343	58,320
Total Capital Outlay	<u>104,663</u>	<u>104,663</u>	<u>46,343</u>	<u>58,320</u>
<i>Total Expenditures</i>	<u>104,663</u>	<u>104,663</u>	<u>46,343</u>	<u>58,320</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	60,688	60,688	(36,855)	(97,543)
Other Financing Sources (Uses)				
Advances Out	(200,000)	0	0	0
Transfers In	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(175,000)</u>	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(114,312)	85,688	(36,855)	(122,543)
Fund Balances at Beginning of Year	56,756	56,756	56,756	0
Prior Year Encumbrances Appropriated	<u>74,368</u>	<u>74,368</u>	<u>74,368</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$16,812</u></u>	<u><u>\$216,812</u></u>	<u><u>\$94,269</u></u>	<u><u>(\$122,543)</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	50,000	472,143	441,110	31,033
Total Capital Outlay	50,000	472,143	441,110	31,033
<i>Total Expenditures</i>	50,000	472,143	441,110	31,033
<i>Excess of Revenues Under Expenditures</i>	(50,000)	(472,143)	(441,110)	31,033
Other Financing Sources				
Transfers In	100,000	400,000	400,000	0
<i>Total Other Financing Sources</i>	100,000	400,000	400,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	50,000	(72,143)	(41,110)	31,033
Fund Balances at Beginning of Year	77,143	77,143	77,143	0
Fund Balances at End of Year	<u>\$127,143</u>	<u>\$5,000</u>	<u>\$36,033</u>	<u>\$31,033</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, 2016*

	<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>Capital Outlay:</i>				
Capital Outlay	<u>16,527</u>	<u>16,527</u>	<u>16,527</u>	<u>0</u>
Total Capital Outlay	<u>16,527</u>	<u>16,527</u>	<u>16,527</u>	<u>0</u>
<i>Total Expenditures</i>	<u>16,527</u>	<u>16,527</u>	<u>16,527</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(16,527)	(16,527)	(16,527)	0
Fund Balances at Beginning of Year	<u>16,527</u>	<u>16,527</u>	<u>16,527</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$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)
County Correctional Facility Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	70,000	70,000	70,000	0
Other	10,000	10,000	10,000	0
Total Capital Outlay	80,000	80,000	80,000	0
<i>Total Expenditures</i>	80,000	80,000	80,000	0
<i>Excess of Revenues Under Expenditures</i>	(80,000)	(80,000)	(80,000)	0
Other Financing Sources				
Transfers In	80,000	80,000	461,225	381,225
<i>Total Other Financing Sources</i>	80,000	80,000	461,225	381,225
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	381,225	381,225
Fund Balances at Beginning of Year	0	0	0	0
Fund Balances at End of Year	\$0	\$0	\$381,225	\$381,225

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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$108,957	\$924,599	\$924,599	\$0
<i>Total Revenues</i>	<u>108,957</u>	<u>924,599</u>	<u>924,599</u>	<u>0</u>
Expenditures				
<i>Capital Outlay:</i>				
Capital Outlay	108,957	924,599	924,599	0
Total Capital Outlay	<u>108,957</u>	<u>924,599</u>	<u>924,599</u>	<u>0</u>
<i>Debt Service:</i>				
Interest and Fiscal Charges	11,800	11,800	11,800	0
Total Debt Service	<u>11,800</u>	<u>11,800</u>	<u>11,800</u>	<u>0</u>
<i>Total Expenditures</i>	<u>120,757</u>	<u>936,399</u>	<u>936,399</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(11,800)</u>	<u>(11,800)</u>	<u>(11,800)</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	74,800	74,800	74,800	0
Advances Out	<u>(63,000)</u>	<u>(63,000)</u>	<u>(63,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>11,800</u>	<u>11,800</u>	<u>11,800</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ross County Service Center Fund
For the Year Ended December 31, 2016

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

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Board of Developmental Disabilities Bequest Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$22,259	\$22,259	\$22,259	\$0
<i>Total Revenues</i>	22,259	22,259	22,259	0
Expenditures				
<i>Current:</i>				
Human Services				
Other	1,080,816	1,080,816	1,080,816	0
Total Human Services	1,080,816	1,080,816	1,080,816	0
<i>Total Expenditures</i>	1,080,816	1,080,816	1,080,816	0
<i>Excess of Revenues Under Expenditures</i>	(1,058,557)	(1,058,557)	(1,058,557)	0
Fund Balances at Beginning of Year	1,058,837	1,058,837	1,058,837	0
Fund Balances at End of Year	\$280	\$280	\$280	\$0

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Correctional and Law Enforcement Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$35,726	\$35,726
Charges for Services	491,500	614,096	671,618	57,522
Other	65,000	15,000	27,620	12,620
<i>Total Revenues</i>	<u>556,500</u>	<u>629,096</u>	<u>734,964</u>	<u>105,868</u>
Expenditures				
<i>Current:</i>				
Public Safety				
Personal Services	6,321,669	6,384,262	6,149,457	234,805
Contractual Services	531,038	466,106	377,766	88,340
Materials and Supplies	770,463	756,569	575,459	181,110
Capital Outlay	229,483	420,683	394,002	26,681
Other	1,454,749	1,324,162	1,153,538	170,624
<i>Total Public Safety</i>	<u>9,307,402</u>	<u>9,351,782</u>	<u>8,650,222</u>	<u>701,560</u>
<i>Total Expenditures</i>	<u>9,307,402</u>	<u>9,351,782</u>	<u>8,650,222</u>	<u>701,560</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,750,902)</u>	<u>(8,722,686)</u>	<u>(7,915,258)</u>	<u>807,428</u>
Other Financing Sources (Uses)				
Advances In	43,948	43,948	43,948	0
Transfers In	7,500,000	7,500,000	7,500,000	0
Transfers Out	(34,232)	(34,331)	(14,664)	19,667
<i>Total Other Financing Sources (Uses)</i>	<u>7,509,716</u>	<u>7,509,617</u>	<u>7,529,284</u>	<u>19,667</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(1,241,186)</u>	<u>(1,213,069)</u>	<u>(385,974)</u>	<u>827,095</u>
Fund Balances at Beginning of Year	196,587	196,587	196,587	0
Prior Year Encumbrances Appropriated	740,022	740,022	740,022	0
Fund Balances (Deficits) at End of Year	<u>(\$304,577)</u>	<u>(\$276,460)</u>	<u>\$550,635</u>	<u>\$827,095</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Certificate of Title Administration Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$470,000	\$470,000	\$521,107	\$51,107
<i>Total Revenues</i>	470,000	470,000	521,107	51,107
Expenditures				
<i>Current:</i>				
General Government -				
Legislative and Executive				
Personal Services	368,863	368,863	341,965	26,898
Contractual Services	1,052	1,052	652	400
Materials and Supplies	13,000	13,000	5,516	7,484
Capital Outlay	3,500	3,500	2,021	1,479
Other	11,500	11,500	8,608	2,892
Total Legislative and Executive	397,915	397,915	358,762	39,153
<i>Total Expenditures</i>	397,915	397,915	358,762	39,153
<i>Excess of Revenues Over Expenditures</i>	72,085	72,085	162,345	90,260
Other Financing Uses				
Transfers Out	(50,000)	(50,000)	(50,000)	0
<i>Total Other Financing Uses</i>	(50,000)	(50,000)	(50,000)	0
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	22,085	22,085	112,345	90,260
Fund Balances at Beginning of Year	340,556	340,556	340,556	0
Prior Year Encumbrances Appropriated	52	52	52	0
Fund Balances at End of Year	<u>\$362,693</u>	<u>\$362,693</u>	<u>\$452,953</u>	<u>\$90,260</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, 2016*

	<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>Current:</i>				
General Government -				
Legislative and Executive				
Capital Outlay	<u>15,000</u>	<u>15,000</u>	<u>9,326</u>	<u>5,674</u>
Total Legislative and Executive	<u>15,000</u>	<u>15,000</u>	<u>9,326</u>	<u>5,674</u>
<i>Total Expenditures</i>	<u>15,000</u>	<u>15,000</u>	<u>9,326</u>	<u>5,674</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(9,326)</u>	<u>5,674</u>
Other Financing Sources				
Transfers In	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>5,674</u>	<u>5,674</u>
Fund Balances at Beginning of Year	<u>50,650</u>	<u>50,650</u>	<u>50,650</u>	<u>0</u>
Fund Balances at End of Year	<u>\$50,650</u>	<u>\$50,650</u>	<u>\$56,324</u>	<u>\$5,674</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
VA Facility Reserve Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$15,572	\$15,572	\$15,560	(\$12)
<i>Total Revenues</i>	<u>15,572</u>	<u>15,572</u>	<u>15,560</u>	<u>(12)</u>
Expenditures				
<i>Capital Outlay:</i>				
Other	15,572	15,572	15,572	0
Total Capital Outlay	<u>15,572</u>	<u>15,572</u>	<u>15,572</u>	<u>0</u>
<i>Total Expenditures</i>	<u>15,572</u>	<u>15,572</u>	<u>15,572</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	0	0	(12)	(12)
Other Financing Sources				
Transfers In	0	0	12	12
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>12</u>	<u>12</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	0	0
Fund Balances at Beginning of Year	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$15,000</u></u>	<u><u>\$15,000</u></u>	<u><u>\$15,000</u></u>	<u><u>\$0</u></u>

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

Nonmajor Enterprise Fund

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

County Wide Sewer

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

Nonmajor Internal Service Fund

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

Ross County Group Insurance

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

Ross County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget and Actual (Budget Basis)
County Wide Sewer Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$52,000	\$52,000	\$48,727	(\$3,273)
Other Revenues	2,000	2,000	3,082	1,082
<i>Total Revenues</i>	54,000	54,000	51,809	(2,191)
Expenses				
Contractual Services	40,331	34,731	17,746	16,985
Materials and Supplies	2,000	7,800	7,677	123
Capital Outlay	5,000	2,900	161	2,739
Other Expenses	7,001	8,901	8,567	334
<i>Total Expenses</i>	54,332	54,332	34,151	20,181
<i>Excess of Revenues Over (Under) Expenses</i>	(332)	(332)	17,658	17,990
Fund Equity at Beginning of Year	180,178	180,178	180,178	0
Prior Year Encumbrances Appropriated	2,782	2,782	2,782	0
Fund Equity at End of Year	\$182,628	\$182,628	\$200,618	\$17,990

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,650,000	\$8,650,000	\$7,901,806	(\$748,194)
Other	5,000	5,000	28,020	23,020
<i>Total Revenues</i>	<u>8,655,000</u>	<u>8,655,000</u>	<u>7,929,826</u>	<u>(725,174)</u>
Expenses				
Contractual Services	8,650,000	8,947,603	8,520,351	427,252
Claims	150,000	150,000	135,131	14,869
Refunds	10,000	22,100	22,082	18
<i>Total Expenses</i>	<u>8,810,000</u>	<u>9,119,703</u>	<u>8,677,564</u>	<u>442,139</u>
<i>Excess of Revenues Under Expenses</i>	<u>(155,000)</u>	<u>(464,703)</u>	<u>(747,738)</u>	<u>(283,035)</u>
Other Financing Sources				
Interest	3,000	3,000	7,518	4,518
Advances In	0	0	70,000	70,000
Transfers In	0	0	9,605	9,605
<i>Total Other Financing Sources</i>	<u>3,000</u>	<u>3,000</u>	<u>87,123</u>	<u>84,123</u>
<i>Excess of Revenues and Other Financing Sources Under Expenses</i>	<u>(152,000)</u>	<u>(461,703)</u>	<u>(660,615)</u>	<u>(198,912)</u>
Fund Equity at Beginning of Year	<u>1,771,855</u>	<u>1,771,855</u>	<u>1,771,855</u>	<u>0</u>
Fund Equity at End of Year	<u>\$1,619,855</u>	<u>\$1,310,152</u>	<u>\$1,111,240</u>	<u>(\$198,912)</u>

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

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

Private Purpose Trust Fund

Juvenile Delinquency Prevention Trust

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

Agency Funds

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

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

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

South Central Ohio Job & Family Services (SCOJFS)

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

Ross County Health District Agency

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

Convention Facilities Authority Agency

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

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

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

Soil and Water Conservation Agency

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

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

Joint Solid Waste Management Agency

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

Park District Agency

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

Agency Tax

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

Indigent Defense Recoupment Agency

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

Miscellaneous Agency

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

Jail Inmate Agency

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

County Sheriff Agency

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

County Court Agency

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

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

Emergency Planning Agency

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

County Assessments Agency

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

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Juvenile Delinquency Prevention Trust Fund
For the Year Ended December 31, 2016*

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

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	1/1/2016 Balance	2016 Additions	2016 Reductions	12/31/2016 Balance
S.C.O.R. Juvenile Detention Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$88,243	\$1,845,250	\$1,784,696	\$148,797
<i>Total Assets</i>	<u>\$88,243</u>	<u>\$1,845,250</u>	<u>\$1,784,696</u>	<u>\$148,797</u>
Liabilities				
Intergovernmental Payable	\$88,243	\$1,845,250	\$1,784,696	\$148,797
<i>Total Liabilities</i>	<u>\$88,243</u>	<u>\$1,845,250</u>	<u>\$1,784,696</u>	<u>\$148,797</u>
South Central Ohio Job & Family Services				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,466,517	\$25,141,203	\$25,176,548	\$2,431,172
Cash and Cash Equivalents in Segregated Accounts	266,082	0	427	265,655
<i>Total Assets</i>	<u>\$2,732,599</u>	<u>\$25,141,203</u>	<u>\$25,176,975</u>	<u>\$2,696,827</u>
Liabilities				
Intergovernmental Payable	\$2,732,599	\$25,141,203	\$25,176,975	\$2,696,827
<i>Total Liabilities</i>	<u>\$2,732,599</u>	<u>\$25,141,203</u>	<u>\$25,176,975</u>	<u>\$2,696,827</u>
Ross County Health District Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$308,461	\$6,362,552	\$6,141,644	\$529,369
<i>Total Assets</i>	<u>\$308,461</u>	<u>\$6,362,552</u>	<u>\$6,141,644</u>	<u>\$529,369</u>
Liabilities				
Intergovernmental Payable	\$308,461	\$6,362,552	\$6,141,644	\$529,369
<i>Total Liabilities</i>	<u>\$308,461</u>	<u>\$6,362,552</u>	<u>\$6,141,644</u>	<u>\$529,369</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	1/1/2016 Balance	2016 Additions	2016 Reductions	12/31/2016 Balance
Convention Facilities Authority Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$71,599	\$130,804	\$91,918	\$110,485
<i>Total Assets</i>	<u>\$71,599</u>	<u>\$130,804</u>	<u>\$91,918</u>	<u>\$110,485</u>
Liabilities				
Intergovernmental Payable	\$71,599	\$130,804	\$91,918	\$110,485
<i>Total Liabilities</i>	<u>\$71,599</u>	<u>\$130,804</u>	<u>\$91,918</u>	<u>\$110,485</u>
Paint Valley ADAMH Board				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,828,815	\$7,340,679	\$8,534,496	\$1,634,998
<i>Total Assets</i>	<u>\$2,828,815</u>	<u>\$7,340,679</u>	<u>\$8,534,496</u>	<u>\$1,634,998</u>
Liabilities				
Intergovernmental Payable	\$2,828,815	\$7,340,679	\$8,534,496	\$1,634,998
<i>Total Liabilities</i>	<u>\$2,828,815</u>	<u>\$7,340,679</u>	<u>\$8,534,496</u>	<u>\$1,634,998</u>
Soil & Water Conservation Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$76,573	\$452,538	\$380,929	\$148,182
<i>Total Assets</i>	<u>\$76,573</u>	<u>\$452,538</u>	<u>\$380,929</u>	<u>\$148,182</u>
Liabilities				
Intergovernmental Payable	\$76,573	\$452,538	\$380,929	\$148,182
<i>Total Liabilities</i>	<u>\$76,573</u>	<u>\$452,538</u>	<u>\$380,929</u>	<u>\$148,182</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	1/1/2016 Balance	2016 Additions	2016 Reductions	12/31/2016 Balance
Joint Solid Waste Management Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$13,106	\$0	\$13,106	\$0
<i>Total Assets</i>	<u>\$13,106</u>	<u>\$0</u>	<u>\$13,106</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$13,106	\$0	\$13,106	\$0
<i>Total Liabilities</i>	<u>\$13,106</u>	<u>\$0</u>	<u>\$13,106</u>	<u>\$0</u>
Park District Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$117,097	\$279,564	\$240,794	\$155,867
<i>Total Assets</i>	<u>\$117,097</u>	<u>\$279,564</u>	<u>\$240,794</u>	<u>\$155,867</u>
Liabilities				
Intergovernmental Payable	\$117,097	\$279,564	\$240,794	\$155,867
<i>Total Liabilities</i>	<u>\$117,097</u>	<u>\$279,564</u>	<u>\$240,794</u>	<u>\$155,867</u>
Agency Tax				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$3,222,579	\$70,037,947	\$69,785,817	\$3,474,709
Intergovernmental Receivable	2,426,409	2,431,980	2,426,409	2,431,980
Property Taxes Receivable	45,132,710	46,408,537	45,132,710	46,408,537
<i>Total Assets</i>	<u>\$50,781,698</u>	<u>\$118,878,464</u>	<u>\$117,344,936</u>	<u>\$52,315,226</u>
Liabilities				
Intergovernmental Payable	\$50,781,698	\$118,878,464	\$117,344,936	\$52,315,226
<i>Total Liabilities</i>	<u>\$50,781,698</u>	<u>\$118,878,464</u>	<u>\$117,344,936</u>	<u>\$52,315,226</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	1/1/2016 Balance	2016 Additions	2016 Reductions	12/31/2016 Balance
<i>Indigent Defense Recoupment Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$1,460	\$25,972	\$25,029	\$2,403
<i>Total Assets</i>	<u>\$1,460</u>	<u>\$25,972</u>	<u>\$25,029</u>	<u>\$2,403</u>
Liabilities				
Intergovernmental Payable	\$1,460	\$25,972	\$25,029	\$2,403
<i>Total Liabilities</i>	<u>\$1,460</u>	<u>\$25,972</u>	<u>\$25,029</u>	<u>\$2,403</u>
<i>Miscellaneous Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$85,960	\$406,611	\$404,300	\$88,271
<i>Total Assets</i>	<u>\$85,960</u>	<u>\$406,611</u>	<u>\$404,300</u>	<u>\$88,271</u>
Liabilities				
Intergovernmental Payable	\$85,960	\$406,611	\$404,300	\$88,271
<i>Total Liabilities</i>	<u>\$85,960</u>	<u>\$406,611</u>	<u>\$404,300</u>	<u>\$88,271</u>
<i>Jail Inmate Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$185,523	\$292,680	\$272,393	\$205,810
<i>Total Assets</i>	<u>\$185,523</u>	<u>\$292,680</u>	<u>\$272,393</u>	<u>\$205,810</u>
Liabilities				
Deposits Held and Due to Others	\$185,523	\$292,680	\$272,393	\$205,810
<i>Total Liabilities</i>	<u>\$185,523</u>	<u>\$292,680</u>	<u>\$272,393</u>	<u>\$205,810</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	1/1/2016 Balance	2016 Additions	2016 Reductions	12/31/2016 Balance
County Sheriff Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$137,349	\$2,107,091	\$2,200,208	\$44,232
<i>Total Assets</i>	<u>\$137,349</u>	<u>\$2,107,091</u>	<u>\$2,200,208</u>	<u>\$44,232</u>
Liabilities				
Deposits Held and Due to Others	\$137,349	\$2,107,091	\$2,200,208	\$44,232
<i>Total Liabilities</i>	<u>\$137,349</u>	<u>\$2,107,091</u>	<u>\$2,200,208</u>	<u>\$44,232</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$731,705	\$12,784,721	\$12,767,054	\$749,372
<i>Total Assets</i>	<u>\$731,705</u>	<u>\$12,784,721</u>	<u>\$12,767,054</u>	<u>\$749,372</u>
Liabilities				
Intergovernmental Payable	\$193,415	\$11,878,613	\$11,819,776	\$252,252
Undistributed Monies	490,152	802,302	854,083	438,371
Deposits Held and Due to Others	48,138	103,806	93,195	58,749
<i>Total Liabilities</i>	<u>\$731,705</u>	<u>\$12,784,721</u>	<u>\$12,767,054</u>	<u>\$749,372</u>
Emergency Planning Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$17,263	\$16,827	\$8,886	\$25,204
<i>Total Assets</i>	<u>\$17,263</u>	<u>\$16,827</u>	<u>\$8,886</u>	<u>\$25,204</u>
Liabilities				
Intergovernmental Payable	\$17,263	\$16,827	\$8,886	\$25,204
<i>Total Liabilities</i>	<u>\$17,263</u>	<u>\$16,827</u>	<u>\$8,886</u>	<u>\$25,204</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	1/1/2016 Balance	2016 Additions	2016 Reductions	12/31/2016 Balance
County Assessments Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$337,149	\$337,149	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$337,149</u>	<u>\$337,149</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$337,149	\$337,149	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$337,149</u>	<u>\$337,149</u>	<u>\$0</u>
All Agency Funds				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$9,297,673	\$112,377,096	\$112,925,312	\$8,749,457
Cash and Cash Equivalents in Segregated Accounts	1,320,659	15,184,492	15,240,082	1,265,069
Intergovernmental Receivable	2,426,409	2,431,980	2,426,409	2,431,980
Property Taxes Receivable	45,132,710	46,408,537	45,132,710	46,408,537
<i>Total Assets</i>	<u>\$58,177,451</u>	<u>\$176,402,105</u>	<u>\$175,724,513</u>	<u>\$58,855,043</u>
Liabilities				
Intergovernmental Payable	\$57,316,289	\$173,096,226	\$172,304,634	\$58,107,881
Undistributed Monies	490,152	802,302	854,083	438,371
Deposits Held and Due to Others	371,010	2,503,577	2,565,796	308,791
<i>Total Liabilities</i>	<u>\$58,177,451</u>	<u>\$176,402,105</u>	<u>\$175,724,513</u>	<u>\$58,855,043</u>

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STATISTICAL SECTION



Adena State Memorial

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

Back of Statistical Section Divider

Ross County, Ohio

Statistical Section

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

<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.

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

Table 1

	2007	2008	2009	2010
Governmental Activities:				
Net Investment in Capital Assets	\$28,050,320	\$28,280,507	\$29,706,359	\$28,514,024
Restricted for:				
Capital Projects	80,935	382,019	235,850	69,886
Debt Service	295,873	180,354	115,426	136,193
Other Purposes	9,727,402	10,369,937	10,541,715	11,398,071
Unrestricted (Deficit)	(103,241)	1,614,387	3,953,743	5,841,309
Total Governmental Activities Net Position	<u>\$38,051,289</u>	<u>\$40,827,204</u>	<u>\$44,553,093</u>	<u>\$45,959,483</u>
Business-Type Activities:				
Net Investment in Capital Assets	\$106,415	\$101,415	\$96,415	\$91,415
Unrestricted	51,033	23,236	50,936	75,203
Total Business-type Activities Net Position	<u>\$157,448</u>	<u>\$124,651</u>	<u>\$147,351</u>	<u>\$166,618</u>
Primary Government:				
Net Investment in Capital Assets	\$28,156,735	\$28,381,922	\$29,802,774	\$28,605,439
Restricted	10,104,210	10,932,310	10,892,991	11,604,150
Unrestricted (Deficit)	(52,208)	1,637,623	4,004,679	5,916,512
Total Primary Government Net Position	<u>\$38,208,737</u>	<u>\$40,951,855</u>	<u>\$44,700,444</u>	<u>\$46,126,101</u>

2011	2012	2013	2014	2015	2016
\$27,758,697	\$27,036,000	\$27,416,476	\$30,788,619	\$28,904,098	\$27,708,660
115,821	636,447	841,437	290,468	117,689	451,276
142,282	164,186	260,060	269,243	275,510	277,438
12,248,297	11,726,397	13,275,165	13,654,296	15,278,103	15,959,219
7,650,779	9,600,853	10,855,815	(5,091,395)	(2,843,098)	(1,631,945)
<u>\$47,915,876</u>	<u>\$49,163,883</u>	<u>\$52,648,953</u>	<u>\$39,911,231</u>	<u>\$41,732,302</u>	<u>\$42,764,648</u>
\$86,415	\$81,415	\$76,415	\$71,415	\$66,415	\$61,415
100,095	126,136	150,387	170,159	190,439	209,383
<u>\$186,510</u>	<u>\$207,551</u>	<u>\$226,802</u>	<u>\$241,574</u>	<u>\$256,854</u>	<u>\$270,798</u>
\$27,845,112	\$27,117,415	\$27,492,891	\$30,860,034	\$28,970,513	\$27,770,075
12,506,400	12,527,030	14,376,662	14,214,007	15,671,302	16,687,933
7,750,874	9,726,989	11,006,202	(4,921,236)	(2,652,659)	(1,422,562)
<u>\$48,102,386</u>	<u>\$49,371,434</u>	<u>\$52,875,755</u>	<u>\$40,152,805</u>	<u>\$41,989,156</u>	<u>\$43,035,446</u>

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

Table 2

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,388,693	\$6,219,012	\$6,038,689	\$7,121,162	\$6,611,573	\$7,344,451	\$8,296,508	\$6,702,838	\$7,667,879	\$8,003,577
Judicial	3,602,469	4,063,096	4,001,088	3,939,912	3,925,370	3,854,386	3,900,241	4,295,139	4,752,770	4,541,345
Public Safety	10,626,470	11,381,124	10,166,766	9,670,250	10,328,105	10,513,655	10,645,397	10,981,792	11,560,414	12,613,438
Public Works	7,102,563	6,143,054	8,100,154	8,232,899	8,647,091	7,494,569	7,470,384	7,260,081	9,456,147	7,318,065
Health	618,517	633,843	506,371	688,518	697,433	665,536	668,488	697,484	780,912	749,133
Human Services	25,885,394	24,751,610	25,364,508	22,501,002	21,379,105	21,951,312	13,555,829	15,946,672	14,294,781	16,632,240
Conservation and Recreation	0	0	0	0	0	0	0	5,139	4,184	2,498
Economic Development and Assistance	827,859	884,524	665,792	1,798,263	1,182,144	986,275	1,197,298	1,305,296	1,187,981	1,183,646
Other	0	0	0	15,975	0	0	0	0	0	0
Issuance Costs	0	0	0	0	0	95,612	0	0	0	0
Interest and Fiscal Charges	737,698	747,836	597,639	522,118	485,486	462,787	393,164	460,798	444,501	411,755
<i>Total Governmental Activities Expenses</i>	<u>55,789,663</u>	<u>54,824,099</u>	<u>55,441,007</u>	<u>54,490,099</u>	<u>53,256,307</u>	<u>53,368,583</u>	<u>46,127,309</u>	<u>47,655,239</u>	<u>50,149,569</u>	<u>51,455,697</u>
Business-type Activities:										
County Wide Sewer	62,209	88,292	32,514	34,920	33,525	33,686	38,068	42,281	38,528	34,043
<i>Total Business-type Activities Expenses</i>	<u>62,209</u>	<u>88,292</u>	<u>32,514</u>	<u>34,920</u>	<u>33,525</u>	<u>33,686</u>	<u>38,068</u>	<u>42,281</u>	<u>38,528</u>	<u>34,043</u>
<i>Total Primary Government Expenses</i>	<u>55,851,872</u>	<u>54,912,391</u>	<u>55,473,521</u>	<u>54,525,019</u>	<u>53,289,832</u>	<u>53,402,269</u>	<u>46,165,377</u>	<u>47,697,520</u>	<u>50,188,097</u>	<u>51,489,740</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	2,919,583	3,148,672	3,107,033	3,269,614	3,477,977	3,555,761	3,360,874	3,412,083	3,480,732	3,492,975
Judicial	569,196	721,347	582,060	697,951	701,644	689,247	773,390	694,636	510,723	815,742
Public Safety	2,085,711	2,282,713	2,536,455	2,550,286	1,295,517	1,259,429	1,282,591	1,201,051	1,211,939	1,362,677
Public Works	833,107	848,956	1,010,661	832,380	1,188,538	522,657	521,697	548,798	363,503	349,329
Human Services	1,047,785	789,917	834,037	894,889	699,609	638,112	21,228	21,942	17,994	18,217
Operating Grants and Contributions	25,305,168	24,382,925	25,833,502	22,345,912	21,019,614	19,720,894	13,795,783	13,877,812	14,404,585	14,569,023
Capital Grants and Contributions	1,098,434	1,773,849	2,157,455	1,130,012	481,775	2,202,631	2,353,679	1,142,883	1,713,339	949,647
<i>Total Governmental Activities Program Revenues</i>	<u>33,858,984</u>	<u>33,948,379</u>	<u>36,061,203</u>	<u>31,721,044</u>	<u>28,864,674</u>	<u>28,588,731</u>	<u>22,109,242</u>	<u>20,899,205</u>	<u>21,702,815</u>	<u>21,557,610</u>
Business-type Activities:										
Charges for Services:										
County Wide Sewer	50,825	53,499	53,554	51,600	48,941	50,493	53,717	55,005	48,196	44,905
<i>Total Business-type Activities Program Revenues</i>	<u>50,825</u>	<u>53,499</u>	<u>53,554</u>	<u>51,600</u>	<u>48,941</u>	<u>50,493</u>	<u>53,717</u>	<u>55,005</u>	<u>48,196</u>	<u>44,905</u>
<i>Total Primary Government Program Revenues</i>	<u>33,909,809</u>	<u>34,001,878</u>	<u>36,114,757</u>	<u>31,772,644</u>	<u>28,913,615</u>	<u>28,639,224</u>	<u>22,162,959</u>	<u>20,954,210</u>	<u>21,751,011</u>	<u>21,602,515</u>
Net (Expense)/Revenue										
Governmental Activities	(21,930,679)	(20,875,720)	(19,379,804)	(22,769,055)	(24,391,633)	(24,779,852)	(24,018,067)	(26,756,034)	(28,446,754)	(29,898,087)
Business-type Activities	(11,384)	(34,793)	21,040	16,680	15,416	16,807	15,649	12,724	9,668	10,862
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$21,942,063)</u>	<u>(\$20,910,513)</u>	<u>(\$19,358,764)</u>	<u>(\$22,752,375)</u>	<u>(\$24,376,217)</u>	<u>(\$24,763,045)</u>	<u>(\$24,002,418)</u>	<u>(\$26,743,310)</u>	<u>(\$28,437,086)</u>	<u>(\$29,887,225)</u>

(continued)

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
Children Services	\$991,291	\$902,310	\$844,848	\$862,004	\$885,756	\$864,326	\$882,351	\$895,038	\$893,660	\$905,624
Board of Developmental Disabilities	4,750,291	4,603,716	4,310,553	4,533,998	5,704,046	5,575,921	5,688,817	5,766,514	5,751,545	5,980,201
Senior Citizens	301,076	477,140	447,234	456,618	465,688	456,343	465,676	472,093	506,778	833,609
General Operating	1,981,740	2,250,984	3,034,638	3,103,539	3,184,356	3,107,589	3,183,038	3,311,887	3,301,170	3,374,973
Sales Tax for:										
General Operating	11,221,082	11,063,568	11,212,937	12,000,398	12,433,761	13,388,887	13,871,907	14,597,719	15,718,979	16,116,833
Grants and Entitlements not										
Restricted to Specific Programs	1,934,303	1,396,402	1,600,032	1,279,565	2,641,377	1,380,032	2,170,280	2,495,948	2,107,043	2,089,895
Investment Earnings	838,378	624,595	356,226	207,628	176,371	180,512	94,667	235,262	390,762	388,266
Miscellaneous	2,191,373	1,118,999	1,299,225	1,443,552	965,929	1,074,249	1,146,401	1,052,976	1,597,888	1,241,032
<i>Total Governmental Activities</i>	<u>24,209,534</u>	<u>22,437,714</u>	<u>23,105,693</u>	<u>23,887,302</u>	<u>26,457,284</u>	<u>26,027,859</u>	<u>27,503,137</u>	<u>28,827,437</u>	<u>30,267,825</u>	<u>30,930,433</u>
Business-type Activities:										
Miscellaneous	4,573	1,996	1,660	2,587	4,476	4,234	3,602	2,048	5,612	3,082
<i>Total Business-type Activities</i>	<u>4,573</u>	<u>1,996</u>	<u>1,660</u>	<u>2,587</u>	<u>4,476</u>	<u>4,234</u>	<u>3,602</u>	<u>2,048</u>	<u>5,612</u>	<u>3,082</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>24,214,107</u>	<u>22,439,710</u>	<u>23,107,353</u>	<u>23,889,889</u>	<u>26,461,760</u>	<u>26,032,093</u>	<u>27,506,739</u>	<u>28,829,485</u>	<u>30,273,437</u>	<u>30,933,515</u>
Change in Net Position										
Governmental Activities	2,278,855	1,561,994	3,725,889	1,118,247	2,065,651	1,248,007	3,485,070	2,071,403	1,821,071	1,032,346
Business-type Activities	(6,811)	(32,797)	22,700	19,267	19,892	21,041	19,251	14,772	15,280	13,944
<i>Total Primary Government Change in Net Position</i>	<u>\$2,272,044</u>	<u>\$1,529,197</u>	<u>\$3,748,589</u>	<u>\$1,137,514</u>	<u>\$2,085,543</u>	<u>\$1,269,048</u>	<u>\$3,504,321</u>	<u>\$2,086,175</u>	<u>\$1,836,351</u>	<u>\$1,046,290</u>

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

Table 3

	2007	2008	2009	2010	2011
General Fund					
Nonspendable	\$0	\$0	\$0	\$1,037,559	\$1,263,648
Restricted	0	0	0	0	0
Committed	0	0	0	819,700	280,120
Assigned	0	0	0	257,876	639,898
Unassigned	0	0	0	4,218,757	4,532,169
Reserved	308,881	299,570	824,254	0	0
Unreserved	3,340,163	2,687,406	3,008,666	0	0
Total General Fund	3,649,044	2,986,976	3,832,920	6,333,892	6,715,835
All Other Governmental Funds					
Nonspendable	0	0	0	556,690	1,379,345
Restricted	0	0	0	7,617,474	8,990,716
Committed	0	0	0	238,485	282,071
Unassigned (Deficit)	0	0	0	(2,049,950)	(1,973,915)
Reserved	521,341	387,508	1,775,272	0	0
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	5,846,115	6,997,107	4,704,681	0	0
Debt Service Funds	414,775	167,627	166,191	0	0
Capital Projects Funds	(2,712,965)	(153,903)	(295,526)	0	0
Total All Other Governmental Funds	4,069,266	7,398,339	6,350,618	6,362,699	8,678,217
Total Governmental Funds	\$7,718,310	\$10,385,315	\$10,183,538	\$12,696,591	\$15,394,052

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.

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

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

Table 4

	2007	2008	2009	2010	2011
Revenues					
Property Taxes	\$7,930,103	\$8,157,539	\$8,550,453	\$8,914,739	\$10,195,301
Sales Tax	11,221,082	10,999,023	11,254,088	11,951,370	12,341,993
Special Assessments	9,447	11,292	24,435	27,855	14,574
Charges for Services	6,422,796	6,619,538	6,864,439	7,092,192	6,199,676
Licenses and Permits	230,995	290,444	244,408	212,664	242,263
Fines and Forfeitures	221,274	213,128	357,463	291,627	291,241
Intergovernmental	28,400,233	27,179,312	28,446,695	25,554,965	24,558,057
Interest	960,407	624,595	356,226	207,628	176,371
Rent	570,870	657,203	579,501	620,782	615,531
Contributions and Donations	0	0	0	0	0
Increase in Fair Market Value	0	0	0	0	0
Other	1,046,373	1,133,999	1,314,225	1,443,552	1,000,929
<i>Total Revenues</i>	<u>57,013,580</u>	<u>55,886,073</u>	<u>57,991,933</u>	<u>56,317,374</u>	<u>55,635,936</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	5,704,735	5,936,464	5,971,306	6,549,502	6,294,816
Judicial	3,446,009	4,023,431	4,167,469	4,002,009	4,048,423
Public Safety	10,513,625	10,674,039	9,976,256	9,925,837	10,484,799
Public Works	5,597,375	5,841,753	6,044,073	5,954,977	6,358,502
Health	618,517	633,843	517,630	688,518	697,433
Human Services	25,695,494	24,837,310	25,928,830	22,841,239	21,737,778
Economic Development	827,859	884,524	667,760	1,798,542	681,432
Intergovernmental	0	0	0	15,975	25,446
Capital Outlay	1,489,028	1,667,609	2,259,868	1,113,929	1,415,833
Other	0	0	0	0	0
Debt Service:					
Principal Retirement	3,755,733	2,134,385	2,101,683	744,604	786,115
Interest and Fiscal Charges	647,846	812,184	659,376	519,165	482,629
Issuance Costs	0	54,077	0	0	0
<i>Total Expenditures</i>	<u>58,296,221</u>	<u>57,499,619</u>	<u>58,294,251</u>	<u>54,154,297</u>	<u>53,013,206</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(1,282,641)</u>	<u>(1,613,546)</u>	<u>(302,318)</u>	<u>2,163,077</u>	<u>2,622,730</u>
Other Financing Sources (Uses)					
Premium from Debt Issued	0	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	0	0
Inception of Capital Lease	7,741	40,551	100,541	61,833	74,731
Issuance of Bonds	0	0	0	0	0
Issuance of Notes	1,467,000	1,375,000	0	0	0
Issuance of Current Refunding Bonds	0	5,800,000	0	0	0
Payment to Refunded Bond Escrow Agent	0	(2,935,000)	0	0	0
Transfers In	8,432,584	8,017,212	7,783,375	7,757,103	2,143,364
Transfers Out	(8,432,584)	(8,017,212)	(7,783,375)	(7,757,103)	(2,143,364)
<i>Total Other Financing Sources (Uses)</i>	<u>1,474,741</u>	<u>4,280,551</u>	<u>100,541</u>	<u>61,833</u>	<u>74,731</u>
<i>Net Change in Fund Balances</i>	<u>\$192,100</u>	<u>\$2,667,005</u>	<u>(\$201,777)</u>	<u>\$2,224,910</u>	<u>\$2,697,461</u>
Debt Service as a Percentage of Noncapital Expenditures	7.90%	5.58%	5.03%	2.46%	2.55%

2012	2013	2014	2015	2016
\$10,106,372	\$10,226,146	\$10,377,434	\$10,428,935	\$10,981,393
13,392,672	13,867,996	14,482,232	15,594,641	16,074,286
13,988	12,842	13,540	15,171	14,107
5,632,494	4,828,832	4,660,631	4,553,606	4,786,099
182,508	249,391	222,906	286,573	296,745
210,184	239,805	323,771	274,294	241,407
23,396,364	18,244,945	16,597,046	17,540,608	16,735,419
180,512	94,667	232,669	395,321	380,748
626,032	628,910	657,662	455,247	690,862
0	0	0	1,025,130	0
0	0	0	33,707	0
1,109,249	1,186,401	1,079,017	1,671,295	1,270,501
54,850,375	49,579,935	48,646,908	52,274,528	51,471,567
6,886,048	6,928,866	6,960,811	7,074,604	7,293,434
3,878,653	4,016,221	4,295,089	4,703,876	4,320,064
10,201,240	10,413,612	10,578,453	11,183,211	11,656,499
5,913,033	5,249,193	5,159,551	5,791,035	4,833,998
665,536	668,488	947,484	750,748	749,132
20,737,340	13,180,375	14,178,134	13,727,080	16,138,534
985,874	1,196,977	1,304,755	1,187,981	1,183,646
1,535,080	210,793	212,969	216,403	270,000
2,164,076	3,642,907	6,916,299	2,056,489	1,512,657
0	0	0	0	0
817,381	875,545	920,770	791,561	800,738
470,148	396,733	462,453	443,247	407,617
95,612	0	0	0	0
54,350,021	46,779,710	51,936,768	47,926,235	49,166,319
500,354	2,800,225	(3,289,860)	4,348,293	2,305,248
185,702	0	0	0	0
0	0	23,221	0	21,946
84,353	71,197	91,484	14,892	62,477
4,435,000	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(4,522,917)	0	0	0	0
2,123,694	2,501,315	3,879,826	2,266,117	2,636,816
(2,123,694)	(2,501,315)	(3,879,826)	(2,266,117)	(2,646,421)
182,138	71,197	114,705	14,892	74,818
\$682,492	\$2,871,422	(\$3,175,155)	\$4,363,185	\$2,380,066
2.58%	3.01%	3.18%	2.77%	2.63%

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
2007	\$748,075,140	\$176,476,560	\$2,641,576,286	\$61,990,460	\$70,443,705
2008	856,084,100	202,788,500	3,025,350,286	49,436,490	56,177,830
2009	867,447,410	199,827,220	3,049,356,086	51,880,530	58,955,148
2010	875,972,700	201,812,620	3,079,386,629	54,042,190	61,411,580
2011	899,743,580	198,605,390	3,138,139,914	57,890,740	65,784,932
2012	905,801,890	189,324,060	3,128,931,286	61,574,450	69,970,966
2013	910,403,670	191,728,970	3,148,950,400	62,252,160	70,741,091
2014	957,731,990	188,428,760	3,274,745,000	68,700,930	78,069,239
2015	956,832,100	179,361,090	3,246,266,257	71,707,810	81,486,148
2016	961,221,510	185,485,380	3,276,305,400	74,076,310	84,177,625

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

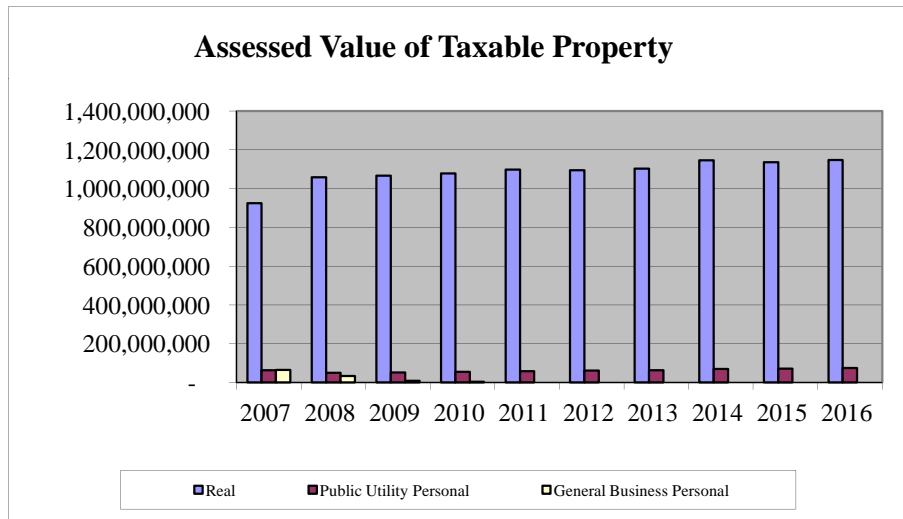
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value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

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

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

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

Personal Property		Total			Total Direct Rate (1)	
General Business	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio		
	\$64,703,330	\$517,626,640	\$1,051,245,490	\$3,229,646,631	32.55%	9.31
	33,529,260	536,468,160	1,141,838,350	3,617,996,276	31.56%	8.82
	7,598,130	60,785,040	1,126,753,290	3,169,096,274	35.55%	9.91
	3,667,010	58,672,160	1,135,494,520	3,199,470,369	35.49%	9.90
	0	0	1,156,239,710	3,203,924,846	36.09%	11.04
	0	0	1,156,700,400	3,198,902,252	36.16%	11.48
	0	0	1,164,384,800	3,219,691,491	36.16%	11.95
	0	0	1,214,861,680	3,352,814,239	36.23%	11.70
	0	0	1,207,901,000	3,327,752,405	36.30%	11.67
	0	0	1,220,783,200	3,360,483,025	36.33%	11.90



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
2007	\$42,522,914	\$5,420,686	\$47,943,600	\$2,137,357,542	\$501,797,771	\$2,639,155,313
2008	62,231,371	24,628,000	86,859,371	2,445,954,571	576,501,971	3,022,456,542
2009	35,278,857	8,773,857	44,052,714	2,478,421,171	568,028,400	3,046,449,571
2010	25,797,886	7,478,400	33,276,286	2,502,779,143	573,299,486	3,076,078,629
2011	25,331,771	6,039,400	31,371,171	2,570,695,943	564,005,800	3,134,701,743
2012	18,691,000	3,727,890	22,418,890	2,588,005,400	537,174,510	3,125,179,910
2013	15,977,860	6,790,940	22,768,800	2,601,153,340	544,252,030	3,145,405,370
2014	19,587,171	3,415,057	23,002,228	2,736,377,114	534,638,686	3,271,015,800
2015	17,119,229	5,750,571	22,869,800	2,733,806,000	508,613,200	3,242,419,200
2016	17,825,200	2,032,743	19,857,943	2,746,347,171	526,178,943	3,272,526,114

(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, 2016

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 2016.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Chillicothe City Schools	\$1,251.18	\$1,592.00
Board of MR/DD	160.54	201.68
Children Services	24.16	34.13
ADAMH Board	27.27	34.23
Health Board	29.33	34.21
County General Fund	94.94	108.50
Senior Citizens	22.15	27.37
City of Chillicothe	98.00	112.00
Pickaway-Ross JVS	74.35	109.84
Scioto Township	18.05	20.65
Chillicothe - Ross Library	45.92	51.32
Total	<u>\$1,845.89</u>	<u>\$2,325.93</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

	2007	2008	2009	2010	2011
Unvoted Millage					
Operating	2.00	2.00	3.10	3.10	3.10
Voted Millage - by levy					
2002/2010 MRDD - (1)					
Residential/Agricultural Real	2.795319	2.506875	2.509032	2.510232	3.734681
Commercial/Industrial and Public Utility Real	2.900916	2.649534	2.721537	2.727375	3.80
Public Utility Personal	3.00	3.00	3.00	3.00	3.80
2004 MRDD - (2)					
Residential/Agricultural Real	1.96188	1.759436	1.76095	1.761792	1.73151
Commercial/Industrial and Public Utility Real	2.031907	1.855828	1.906262	1.910353	1.968086
Public Utility Personal	2.10	2.10	2.10	2.10	2.10
2007 Senior Citizens - 5 years (3)					
Residential/Agricultural Real	0.279637	0.448405	0.448791	0.449006	0.441289
Commercial/Industrial and Public Utility Real	0.290272	0.456671	0.469082	0.470088	0.484295
Public Utility Personal	0.30	0.50	0.50	0.50	0.50
2015 Senior Citizens - 5 years (4)					
Residential/Agricultural Real	0.00	0.00	0.00	0.00	0.00
Commercial/Industrial and Public Utility Real	0.00	0.00	0.00	0.00	0.00
Public Utility Personal	0.00	0.00	0.00	0.00	0.00
2003 Children's Services - 5 years (5)					
Residential/Agricultural Real	0.932126	0.835941	0.83666	0.83706	0.822672
Commercial/Industrial and Public Utility Real	0.967575	0.883728	0.907744	0.909692	0.937184
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1992/2011 Health District - 5 years (6)					
Residential/Agricultural Real	0.595751	0.534277	0.534737	0.534993	0.525798
Commercial/Industrial and Public Utility Real	0.801513	0.732057	0.751951	0.753564	0.776338
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1982/2012 ADAMH Operating - 10 years (7)					
Residential/Agricultural Real	0.495543	0.479602	0.470663	0.46073	0.455654
Commercial/Industrial and Public Utility Real	0.594562	0.573011	0.581543	0.597357	0.595133
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
Total voted millage by type of property					
Residential/Agricultural Real	7.060256	6.564536	6.560833	6.553813	7.711604
Commercial/Industrial and Public Utility Real	7.586745	7.150829	7.338119	7.368429	8.561036
Public Utility Personal	8.40	8.60	8.60	8.60	9.40
Total millage by type of property					
Residential/Agricultural Real	9.060256	8.564536	9.660833	9.653813	10.811604
Commercial/Industrial and Public Utility Real	9.586745	9.150829	10.438119	10.468429	11.661036
Public Utility Personal	10.40	10.60	11.70	11.70	12.50
Total direct rate (8)	9.31	8.82	9.91	9.90	11.04

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

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

- (1) On May 4, 2010, voters approved to renew and increase the 3.00 mill levy to 3.80 mill.
- (2) On November 2, 2004, voters approved to replace the 1.50 mill MRDD levy and increase it to 2.10.
- (3) On November 6, 2007, voters approved to replace the 0.30 mill Senior Citizens levy and increase it to 0.50.
- (4) On November 3, 2015, voters approved an additional 0.30 mill Senior Citizens levy.
- (5) On November 4, 2003, voters approved to replace the 1.00 mill Children Services levy.
- (6) On November 8, 2011, voters approved to replace the 1.00 mill Health District levy.
- (7) On March 6, 2012, voters approved to replace the 1.00 mill ADAMH levy.
- (8) Total direct rate is the weighted average of all individual direct rates.

Source: Ohio Department of Taxation and Ross County Auditor

2012	2013	2014	2015	2016
3.10	3.10	3.10	3.10	3.10
3.735103	3.739572	3.583757	3.582662	3.581549
3.80	3.726599	3.796553	3.80	3.714621
3.80	3.80	3.80	3.80	3.80
1.731706	1.733778	1.661538	1.66103	1.660516
2.068466	2.028513	2.066593	2.094577	2.047518
2.10	2.10	2.10	2.10	2.10
0.441338	0.441866	0.423455	0.423326	0.423194
0.50	0.490342	0.499546	0.50	0.488766
0.50	0.50	0.50	0.50	0.50
0.00	0.00	0.00	0.00	0.299906
0.00	0.00	0.00	0.00	0.293259
0.00	0.00	0.00	0.00	0.30
0.822765	0.82375	0.789427	0.789186	0.788941
0.984984	0.965959	0.984092	0.997418	0.975009
1.00	1.00	1.00	1.00	1.00
1.00	1.00	0.958333	0.958040	0.957743
1.00	0.980684	0.999093	1.00	0.977532
1.00	1.00	1.00	1.00	1.00
0.445541	1.00	0.989815	0.945558	0.890292
0.622538	0.954256	0.960697	0.973558	0.978088
1.00	1.00	1.00	1.00	1.00
8.176453	8.738966	8.406325	8.359802	8.602141
8.975988	9.146353	9.306574	9.365553	9.474793
9.40	9.40	9.40	9.40	9.70
11.276453	11.838966	11.506325	11.459802	11.702141
12.075988	12.246353	12.406574	12.465553	12.574793
12.50	12.50	12.50	12.50	12.80
11.48	11.95	11.70	11.67	11.90

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

Table 9

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>In County School Districts:</u>										
Adena	37.00	36.50	36.50	36.50	36.50	36.50	36.50	35.90	35.90	35.90
Chillicothe	50.67	50.67	50.67	50.67	51.00	51.00	51.00	59.10	59.20	58.99
Huntington	31.00	30.30	30.30	30.30	30.30	30.30	30.30	30.00	30.00	30.00
Paint Valley	35.20	34.70	34.70	34.70	34.70	34.70	34.70	34.70	34.20	34.20
Southeastern	33.30	32.70	32.70	32.70	32.70	32.70	32.70	32.00	32.00	32.00
Union Scioto	34.60	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
Zane Trace	32.50	32.00	32.00	32.00	32.00	32.00	32.00	31.70	31.70	31.70
<u>Out of County School Districts:</u>										
Greenfield	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40
Miami Trace	35.95	33.95	36.75	36.75	36.75	34.99	33.59	33.59	32.99	34.97
Waverly	31.75	31.75	31.75	31.75	31.75	31.75	31.80	32.00	32.00	32.00
<u>Joint Vocational School Districts:</u>										
Great Oaks	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Pickaway-Ross County	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Pike County	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
<u>Corporations:</u>										
Adelphi	5.00	5.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bainbridge	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Out of County Corporations:</u>										
Greenfield	1.10	1.10	1.10	1.10	0.80	0.80	0.80	0.80	0.80	0.80
<u>Townships:</u>										
Buckskin	3.50	3.50	3.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Colerain	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Concord	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Deerfield	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Franklin	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Green	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Harrison	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Huntington	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.50
Jefferson	7.90	7.90	7.90	7.90	7.90	7.90	7.90	9.90	9.90	9.90
Liberty	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Paint	4.40	4.40	4.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Paxton	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Scioto	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Springfield	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.50	4.50	4.50
Union	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
<u>Other Taxing Authorities:</u>										
Paint Creek Joint										
EMS/Fire District	-	-	-	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Chillicothe Ross Library	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.50

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

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

Ross County, Ohio
Principal Taxpayers
As of December 31, 2016 and December 31, 2007

Table 10

Name of Taxpayer	2016			2007		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
American Electric Power	\$57,540,590	1	4.71%	\$27,860,540	2	2.65%
South Central Power Company	10,182,730	2	0.83%	8,061,440	6	0.77%
Paccar, Inc.	9,971,860	3	0.82%	11,774,210	4	1.12%
Chillicothe TK Owner II, LLC (formerly DDR Ohio Opportunity II, LLC)	6,238,750	4	0.51%	3,640,230	10	0.35%
Columbia Gas of Ohio, Inc.	4,599,520	5	0.38%	-	-	-
Chillicothe Mall, Inc.	4,255,300	6	0.35%	-	-	-
LEX Chillicothe L.P.	4,238,500	7	0.35%	-	-	-
P H Glatfelter Co. (formerly Mead Corp.)	3,195,640	8	0.26%	36,284,570	1	3.45%
Central Center	2,791,600	9	0.23%	-	-	-
Zane Plaza, LLC	2,375,360	10	0.19%	-	-	-
Horizon Telcom Inc.	-	-	-	17,967,530	3	1.71%
Chillicothe Paper Inc.	-	-	-	11,043,710	5	1.05%
YSK Corporation	-	-	-	5,681,680	7	0.54%
Adena Health System	-	-	-	3,982,880	8	0.38%
PPG Industries, Inc.	-	-	-	3,858,280	9	0.37%
Total Top Ten Taxpayers	105,389,850		8.63%	130,155,070		12.38%
All Others	<u>1,115,393,350</u>		<u>91.37%</u>	<u>921,090,420</u>		<u>87.62%</u>
TOTAL	<u>\$1,220,783,200</u>		<u>100.00%</u>	<u>\$1,051,245,490</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
2007	\$8,489,468	\$8,236,651	97.02%	\$358,264	\$8,594,915	101.24%
2008	8,764,533	8,430,404	96.19	383,003	8,813,407	100.56
2009	9,915,195	9,511,675	95.93	383,735	9,895,410	99.80
2010	10,003,026	9,641,296	96.38	402,217	10,043,513	100.40
2011	11,505,869	10,997,612	95.58	516,099	11,513,711	100.07
2012	11,537,174	11,057,151	95.84	417,536	11,474,687	99.46
2013	11,595,829	11,166,396	96.30	415,986	11,582,382	99.88
2014	11,845,053	11,336,577	95.71	428,552	11,765,129	99.33
2015	12,126,179	11,427,872	94.24	432,093	11,859,965	97.80
2016	12,284,881	11,841,716	96.39	474,600	12,316,316	100.26

Source: Office of the Auditor, Ross County, Ohio

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

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

Table 12

County Sales Tax:

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

Calendar Year	Amount
2007	\$11,221,082
2008	11,063,568
2009	11,212,937
2010	12,000,398
2011	12,433,761
2012	13,388,887
2013	13,871,907
2014	14,597,719
2015	15,718,979
2016	16,116,833

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
2007	1.50%	\$190,894,283	\$431,792,252	\$119,030,061	\$37,556,436	\$779,273,032
2008	1.50%	187,851,665	433,509,982	112,387,772	25,224,128	758,973,547
2009	1.50%	177,136,159	443,379,825	94,382,235	29,766,962	744,665,181
2010	1.50%	181,157,600	449,927,800	102,120,733	70,358,067	803,564,200
2011	1.50%	187,080,030	474,197,677	112,262,119	71,554,699	845,094,525
2012	1.50%	191,497,610	498,037,349	122,090,951	87,115,930	898,741,840
2013	1.50%	193,986,629	515,139,925	126,443,377	98,589,281	934,159,212
2014	1.50%	208,306,251	504,656,335	135,655,729	114,188,213	962,806,528
2015	1.50%	215,266,524	530,980,066	150,542,828	136,163,454	1,032,952,872
2016	1.50%	217,053,718	567,881,017	154,961,337	144,506,817	1,084,402,889

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				
2007	\$5,835,000	\$4,252,500	\$96,042	\$3,470,000	\$0	\$774,076	\$14,427,618	1.37%	0.73%	\$191.35
2008	8,345,000	1,452,000	89,707	3,300,000	0	658,915	13,845,622	1.21%	unavailable	182.00
2009	7,945,000	0	130,874	3,125,000	0	560,530	11,761,404	1.04%	unavailable	154.81
2010	7,530,000	0	144,462	2,945,000	0	459,171	11,078,633	0.98%	unavailable	141.92
2011	7,105,729	0	157,501	2,760,000	0	354,748	10,377,978	0.90%	unavailable	132.94
2012	4,759,904	0	167,052	195,000	4,620,702	247,169	9,989,827	0.86%	0.39%	129.02
2013	4,299,078	0	146,333	0	4,580,227	136,339	9,161,977	0.79%	0.36%	117.60
2014	3,968,253	0	168,386	0	4,179,752	0	8,316,391	0.68%	0.33%	106.53
2015	3,627,427	0	121,717	0	3,774,277	0	7,523,421	0.62%	0.30%	97.49
2016	3,276,602	0	135,125	0	3,358,802	0	6,770,529	0.56%	0.30%	87.93

(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, 2016*

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	\$6,770,529	100.00%	<u>\$6,770,529</u>
Overlapping:			
Cities, Villages, & Townships wholly within the County	13,107,648	100.00%	13,107,648
School Districts wholly within the County	47,666,970	100.00%	47,666,970
Adena Local School District	1,670,259	96.97%	1,619,650
Greenfield Exempted Village School District	955,000	28.46%	271,793
Great Oaks Career Center Joint Vocational School District	8,630,000	0.30%	25,890
Miami Trace Local School District	53,409,944	0.11%	58,751
Waverly City School District	3,720,000	4.01%	<u>149,172</u>
Total Overlapping Political Subdivisions			<u>62,899,874</u>
Grand Total			<u><u>\$69,670,403</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 2016 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
2007	75,398	\$1,051,245,490	\$5,835,000	\$414,775	\$5,420,225	0.52%	\$71.89
2008	76,073	1,141,838,350	8,345,000	167,627	8,177,373	0.72%	107.49
2009	75,972	1,126,753,290	7,945,000	166,191	7,778,809	0.69%	102.39
2010	78,064	1,135,494,520	7,530,000	136,193	7,393,807	0.65%	94.71
2011	78,064	1,156,239,710	7,105,729	185,362	6,920,367	0.60%	88.65
2012	77,429	1,156,700,400	4,759,904	200,730	4,559,174	0.39%	58.88
2013	77,910	1,164,384,800	4,299,078	288,676	4,010,402	0.34%	51.47
2014	78,064	1,214,861,680	3,968,253	291,844	3,676,409	0.30%	47.09
2015	77,170	1,207,901,000	3,627,427	275,510	3,351,917	0.28%	43.44
2016	77,000	1,220,783,200	3,276,602	277,438	2,999,164	0.25%	38.95

(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

	2007	2008	2009	2010
Total Assessed Property Value	<u>\$1,051,245,490</u>	<u>\$1,141,838,350</u>	<u>\$1,126,753,290</u>	<u>\$1,135,494,520</u>
Debt Limit (1)	<u>\$24,781,137</u>	<u>\$27,045,959</u>	<u>\$26,668,832</u>	<u>\$26,887,363</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds and Notes	8,005,000	8,667,000	7,945,000	7,530,000
Less Amount Available in Debt Service	<u>(414,775)</u>	<u>(167,627)</u>	<u>(166,191)</u>	<u>(183,164)</u>
Amount of Debt Subject to Limit	<u>7,590,225</u>	<u>8,499,373</u>	<u>7,778,809</u>	<u>7,346,836</u>
Legal Debt Margin	<u>\$17,190,912</u>	<u>\$18,546,586</u>	<u>\$18,890,023</u>	<u>\$19,540,527</u>
Legal Debt Margin as a Percentage of the Debt Limit	69.37%	68.57%	70.83%	72.68%
Unvoted Debt Limit (2)	\$10,512,455	\$11,418,384	\$11,267,533	\$11,354,945
Amount of Debt Subject to Limit	<u>7,590,225</u>	<u>8,499,373</u>	<u>7,778,809</u>	<u>7,346,836</u>
Unvoted Legal Debt Margin	<u>\$2,922,230</u>	<u>\$2,919,011</u>	<u>\$3,488,724</u>	<u>\$4,008,109</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	27.80%	25.56%	30.96%	35.30%

(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

2011	2012	2013	2014	2015	2016
<u>\$1,156,239,710</u>	<u>\$1,156,700,400</u>	<u>\$1,164,384,800</u>	<u>\$1,214,861,680</u>	<u>\$1,207,901,000</u>	<u>\$1,220,783,200</u>
<u>\$27,405,993</u>	<u>\$27,417,510</u>	<u>\$27,609,620</u>	<u>\$28,871,542</u>	<u>\$28,697,525</u>	<u>\$29,019,580</u>
7,095,000 (185,362)	4,750,000 (200,730)	4,290,000 (288,676)	3,960,000 (291,844)	3,620,000 (275,510)	3,270,000 (277,438)
<u>6,909,638</u>	<u>4,549,270</u>	<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>	<u>2,992,562</u>
<u>\$20,496,355</u>	<u>\$22,868,240</u>	<u>\$23,608,296</u>	<u>\$25,203,386</u>	<u>\$25,353,035</u>	<u>\$26,027,018</u>
74.79%	83.41%	85.51%	87.29%	88.35%	89.69%
\$11,562,397	\$11,567,004	\$11,643,848	\$12,148,617	\$12,079,010	\$12,207,832
<u>6,909,638</u>	<u>4,549,270</u>	<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>	<u>2,992,562</u>
<u>\$4,652,759</u>	<u>\$7,017,734</u>	<u>\$7,642,524</u>	<u>\$8,480,461</u>	<u>\$8,734,520</u>	<u>\$9,215,270</u>
40.24%	60.67%	65.64%	69.81%	72.31%	75.49%

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
2007	75,398	\$26,397	\$1,990,281	37.5	11,654	6.9%	5.6%	4.6%
2008	76,073	unavailable	unavailable	37.5	11,830	8.0%	6.5%	5.8%
2009	75,972	unavailable	unavailable	37.5	12,037	12.0%	10.2%	9.3%
2010	78,064	unavailable	unavailable	37.5	11,714	11.5%	10.1%	9.6%
2011	78,064	unavailable	unavailable	37.5	11,821	9.9%	8.6%	8.9%
2012	77,429	32,596	2,523,876	37.5	11,966	8.2%	7.2%	8.1%
2013	77,910	32,596	2,539,554	37.5	11,657	8.5%	7.4%	7.4%
2014	78,064	32,408	2,529,898	39.9	13,220	6.3%	5.7%	6.2%
2015	77,170	32,817	2,532,488	40.2	12,858	5.3%	5.3%	4.9%
2016	77,000	29,649	2,282,973	40.6	12,993	5.5%	4.9%	4.9%

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

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

Table 18

Employer	Nature of Business	2016			2007		
		(1) Number of Employees	Rank	Percentage of Total Employment	(1) Number of Employees	Rank	Percentage of Total Employment
Adena Regional Medical Center	Health/Medical Services	3,053	1	9.06%	2,248	1	6.90%
Kenworth Truck Company (Paccar)	Assembly of Heavy Trucks	1,682	2	4.99%	1,141	3	3.50%
Veterans Affairs Medical Center	Veterans Hospital	1,531	3	4.54%	1,089	4	3.34%
P.H. Glatfelter Company (formerly Mead Corp.)	Specialty Papers & Engineered Products	1,094	4	3.25%	1,470	2	4.51%
Chillicothe Correctional Institute	Ohio Penal Institution	537	5	1.59%	576	7	1.77%
Ross County Correctional Institute	Ohio Penal Institution	514	6	1.53%	585	5	1.79%
Ross County	County Government	452	7	1.34%	578	6	1.77%
Pickaway/Ross JVSD	Vocational Education	396	8	1.18%	242	10	0.74%
Chillicothe City School District	Education	343	9	1.02%	360	8	1.10%
City of Chillicothe	City Governemt	275	10	0.82%	301	9	0.92%
Total		9,877		29.31%	8,590		26.35%
Total Employment within the County		33,700	(2)		32,600	(2)	

Sources:

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

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

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

Table 19

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Legislative and Executive										
Commissioners	4	4	4	4	4	4	4	4	4	4
Auditor	16	15	17	16	16	15	14	15	15	16
Treasurer	7	7	7	7	7	7	7	7	7	7
Prosecuting Attorney	21	20	19	20	21	21	19	18	19	19
Board of Elections	10	13	12	10	10	11	10	10	10	10
Recorder	7	6	6	6	7	7	6	6	6	6
Buildings and Grounds	12	11	11	10	10	12	12	11	11	12
Data Processing	2	2	2	2	2	1	1	0	0	0
Judicial										
Common Pleas Court	17	17	17	16	16	14	13	14	14	13
Probate Court	10	10	10	10	10	9	11	11	11	11
Juvenile Court	26	22	24	23	21	22	18	18	18	18
Clerk of Courts	17	18	17	16	17	17	16	17	17	17
Law Library	1	1	1	1	1	1	1	1	1	1
Public Safety										
Sheriff	132	102	93	91	92	95	92	93	104	107
Probation	5	6	6	9	9	10	10	10	10	14
Emergency Management Agency	3	3	3	3	3	3	2	2	2	3
Dog Warden	6	3	3	4	4	4	4	4	3	4
Coroner	6	8	7	6	6	6	6	7	7	8
Public Works										
Engineer	30	31	31	31	30	31	31	31	31	33
Building Department	3	3	3	3	3	1	3	3	3	3
Planning Department	3	2	2	2	2	2	2	2	2	2
Litter Control	4	4	4	2	5	2	5	6	2	2
Health										
Developmental Disabilities	86	85	87	94	100	114	108	117	129	132
Human Services										
Jobs and Family Services	123	122	116	102	97	92	*	*	*	*
Child Support Enforcement Agency	17	17	18	14	13	13	*	*	*	*
Veteran Services	10	10	9	10	10	9	10	10	10	10
Total	578	542	529	512	516	523	405	417	436	452

Source: Office of the Auditor, Ross County, Ohio

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

Table 20

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Legislative and Executive										
Commissioners										
Number of purchase orders issued	3,786	3,602	3,130	3,052	2,901	2,913	2,995	2,521	1,745	1,322
Number of meetings	53	52	54	53	53	56	53	56	53	53
Number of buildings maintained	25	25	26	22	21	21	21	20	19	19
Recreational land maintained (in acres)	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65
Number of titled vehicles	160	154	177	177	206	164	166	150	160	206
Auditor										
Number of non-exempt conveyances	1,567	1,233	1,132	1,240	1,223	1,347	1,450	1,418	1,469	1,449
Number of exempt conveyances	1,112	1,029	988	998	1,088	1,039	1,119	1,174	1,086	1,041
Number of real estate transfers	2,679	2,262	2,120	2,238	2,311	2,386	2,569	2,591	2,555	2,490
Number of parcels	41,825	42,132	42,208	42,419	42,631	42,741	42,855	42,853	43,018	43,196
Number of vendor checks issued	23,834	23,603	23,014	21,804	20,541	19,275	20,943	21,570	21,194	21,242
Number of dog tags issued	17,694	18,216	17,559	17,665	17,180	17,244	16,627	16,327	15,357	16,012
Treasurer										
Number of tax payments processed	92,614	91,674	91,329	99,035	98,633	98,717	99,478	102,426	101,554	113,635
Return on portfolio	5.10%	3.09%	1.41%	0.97%	0.67%	0.60%	2.70%	1.81%	1.93%	1.82%
Prosecuting Attorney										
Number of reports received	748	738	722	978	861	681	721	664	733	728
Number of criminal prosecutions	645	722	744	717	840	893	791	797	637	632
Board of Elections										
Number of registered voters	41,428	44,330	44,433	45,332	45,841	46,750	42,350	42,581	41,684	44,005
Number of voters last general election	16,555	32,426	20,741	22,429	21,076	30,474	10,643	16,992	19,515	30,935
Percentage of register voters that voted	39.96%	73.15%	46.68%	49.48%	45.98%	65.19%	25.13%	39.91%	46.82%	70.37%
Recorder										
Number of deed & lease transactions recorded	4,145	3,169	3,005	3,294	3,499	3,703	3,904	3,947	4,044	3,825
Number of mortgage transactions recorded	3,536	3,248	3,239	6,275	5,956	6,736	7,117	5,524	5,646	5,618
Amount of mortgag transactions (millions of \$'s)	\$4,763	\$4,925	\$2,692	\$2,542	\$2,020	\$3,054	\$6,740	\$4,730	\$4,338	\$9,576
Number of other transactions	10,267	8,654	8,018	4,518	4,004	4,015	4,035	4,210	4,044	3,441
Buildings and Grounds										
Total community service hours for maintenance	3,302	3,045	10,593	7,692	8,034	5,981	12,105	5,118	2,643	3,650
Title Department										
Number of titles issued	32,172	31,779	30,351	29,439	29,542	31,484	31,619	30,285	33,845	36,302

(continued)

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

Table 20

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Legislative and Executive										
Litter Control & Recycling										
Number of tons of litter collected	91	77	87.27	81.53	83.64	86.58	87.52	74.97	105.56	139.92
Participants in educational/outreach activities	10,948	13,162	9,045	9,472	10,900	9,954	10,173	15,525	14,839	17,041
Judicial										
Common Pleas Court										
Number of civil cases filed	816	1,078	965	873	720	744	704	564	574	546
Number of criminal cases filed	525	583	530	645	627	527	526	493	442	521
Number of domestic cases filed	664	540	545	584	535	505	464	458	426	464
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Probate Court										
Number of cases filed	1,110	1,167	1,145	1,117	1,185	1,147	1,123	1,148	1,145	1,166
Number of marriage licenses issued	529	548	500	524	530	491	512	497	521	501
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of dependent, neglect or abused cases filed	140	145	100	176	250	192	257	243	316	176
Number of traffic cases filed	470	430	415	355	355	306	267	264	338	341
Number of delinquent cases filed	554	557	462	421	458	311	321	338	304	372
Municipal Court										
Number of civil cases filed	2,139	2,027	1,895	1,568	1,634	1,698	1,384	1,292	1,311	1,392
Number of criminal cases filed	4,708	4,720	4,122	3,684	4,110	3,590	3,737	3,348	3,082	3,853
Number of small claims cases filed	716	435	229	163	146	155	142	256	274	244
Number of traffic cases filed	8,767	10,327	10,121	8,663	9,023	10,014	8,500	9,617	9,267	9,934
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Clerk of Courts										
Number of civil cases filed	816	1,078	965	873	720	744	704	572	574	546
Number of criminal cases filed	525	583	530	645	627	528	526	489	442	521
Public Safety										
Sheriff										
Jail Operation										
Average daily jail census	175	191	186	194	181	166	162	187	180	203
Prisoners booked	7,936	8,252	7,440	6,268	6,555	5,566	5,621	5,447	5,579	593
Prisoners released	7,814	8,089	7,296	5,922	6,600	5,577	5,455	5,451	5,382	5,698
Out of County inmate bed days	25,932	20,697	20,746	14,684	13,030	6,125	5,291	4,614	4,337	9,653

(continued)

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

Table 20

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Public Safety										
Sheriff										
Enforcement										
Number of incidents reported	23,812	22,382	21,337	20,950	20,913	20,678	19,229	19,475	18,608	20,208
Number of citations issued	1,479	1,420	537	1,385	2,131	1,765	1,783	1,137	843	1,100
Number of papers served	8,610	8,979	8,616	10,495	9,327	9,047	7,949	7,558	7,592	8,145
Number of 9-1-1 calls	19,951	22,116	30,412	26,873	35,916	35,630	37,411	44,893	32,312	34,456
Number of Sheriff's vehicles	71	70	76	55	45	45	55	52	61	57
Probation										
Average supervised population	510	500	625	724	750	830	717	893	514	583
Number entering supervision	200	145	341	341	259	340	256	186	167	129
Number discharged from supervision	90	111	186	292	196	264	284	167	214	94
Disaster Services										
Number of emergency responses	2	3	4	6	3	4	5	3	3	N/A
Coroner										
Number of requests for investigation	447	434	463	500	557	598	563	553	611	601
Coroner cases determining manner of death	120	135	122	137	144	140	101	110	129	153
Public Works										
Engineer										
Miles of roads maintained	403	402	402	402	402	402	402	402	402	402
Miles of roads repaved	26	33	30	27	17	20	19	10.25	12.68	19.35
Number of County maintained bridges	424	427	428	429	429	429	430	431	431	430
Number of bridges replaced	1	7	2	1	3	5	4	5	3	3
Number of culverts built/replaced	22	28	72	59	35	34	30	17	28	21
Number of feet of guardrail installed	13,049	3,800	27,969	14,875	1,675	1,463	1,912.5	15,862.5	24,512.5	16,356.3
Number of traffic signs erected	592	327	429	380	403	525	345	316	1300	214
Public Works										
Building Department										
Number of permits issued (Commercial/Industrial)	263	228	224	187	176	476	206	112	88	133
Number of inspections performed	1,039	1,052	831	849	601	1,265	538	292	346	271
Health										
Commissioners										
Number of children with medical handicap receiving aid	258	298	244	381	458	212	267	284	375	359

(continued)

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

Table 20

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Human Services										
DD										
Number of students enrolled										
Early intervention program	49	54	58	56	53	66	74	68	54	59
Preschool	24	16	16	16	22	34	36	41	38	40
School age	61	62	65	66	67	80	80	93	91	92
Number of adult clients	297	314	376	381	427	438	419	406	428	483
Number of facilities	2	2	2	2	2	2	2	2	2	2
Number of buses	23	23	22	23	18	10	5	1	1	1
Jobs and Family Services										
Average client count - food stamps	11,437	12,466	14,851	16,735	17,673	18,227	*	*	*	*
Average client count - WIA	194	254	369	453	256	144	*	*	*	*
Average client count - heating assistance	656	239	134	0	0	0	*	*	*	*
Average client count - job placement	816	991	924	1,612	2,119	2,267	*	*	*	*
Children's Services										
Average client count - foster care	185	171	169	194	280	149	*	*	*	*
Average client count - adoption	10	7	12	8	17	16	*	*	*	*
Total number of abuse & neglect investigations	724	602	743	748	830	542	*	*	*	*
Child Support Enforcement Agency										
Average number of active support orders	7,197	7,417	7,526	7,888	7,277	7,221	*	*	*	*
Total amount child support collected (millions of \$'s)	\$13.4	\$14.06	\$13.70	\$12.30	\$14.00	\$12.60	*	*	*	*
Veteran Services										
Number of clients contacts	35,600	29,967	31,016	34,710	32,937	32,987	30,496	29,515	33,745	35,916
Number of clients receiving material assistance	4,430	3,918	4,558	2,795	3,013	2,104	2,237	2,632	4,062	4,174
Number of client transports	1,711	1,894	1,914	1,908	2,020	2,052	2,132	2,111	2,035	2,196
Economic Development & Assistance										
Number of grant program beneficiaries	1,162	960	2,577	936	764	592	825	1,741	894	433

Source: Ross County Officials

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



Dave Yost • Auditor of State

ROSS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 12, 2017**