

Financial Condition
Ross County
Single Audit
For the Year Ended December 31, 2018



Millhuff-Stang, CPA, Inc.
1428 Gallia Street / Portsmouth, Ohio 45662 / Phone: 740.876.8548
45 West Second Street, Suite D / Chillicothe, Ohio 45601 / Phone: 740.851.4978
Fax: 888.876.8549
natalie@millhuffstangcpa.com / roush@millhuffstangcpa.com
www.millhuffstangcpa.com

OHIO AUDITOR OF STATE
KEITH FABER



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

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

We have reviewed the *Independent Auditor's Report* of Ross County, prepared by Millhuff-Stang, CPA, Inc., for the audit period January 1, 2018 through December 31, 2018. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 6, 2019

This page intentionally left blank.

Ross County Financial Condition
Table of Contents
For the Year Ended December 31, 2018

Title	Page
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards	3
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	4
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	6
Schedule of Findings and Questioned Costs	9
Corrective Action Plan	10

This page intentionally left blank.

Ross County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity / Grant Number	Expenditures
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grant/States Program	14.228	B-C-16-1CN-1	\$141,456
Community Development Block Grant/States Program	14.228	B-F-16-1CN-1	21,950
Community Development Block Grant/States Program	14.228	B-F-17-1CN-1	196,800
Total - Community Development Block Grant			<u>360,206</u>
HOME Investment Partnership Program (CHIP)	14.239	B-C-16-1CN-2	16,000
Total U.S. Department of Housing and Urban Development			<u>376,206</u>
<u>U.S. Department of Justice</u>			
<i>Passed through the Ohio Office of the Attorney General:</i>			
Crime Victim Assistance	16.575	2019-VOCA132136540	1,139
Crime Victim Assistance	16.575	2019-VOCA132137646	19,495
Crime Victim Assistance	16.575	2018-VOCA109312313	64,485
Total - Crime Victim Assistance			<u>85,119</u>
<i>Passed through the Ohio Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JG-A01-6494	26,073
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-JG-E01-6015	40,890
Total - Edward Byrne Memorial Justice Assistance Grant Program			<u>66,963</u>
Total U.S. Department of Justice			<u>152,082</u>
<u>U.S. Department of Transportation</u>			
<i>Direct:</i>			
Airport Improvement Program	20.106	3-39-0017-017-2017	255,201
Airport Improvement Program	20.106	3-39-0017-018-2018	15,671
Total - Airport Improvement Program			<u>270,872</u>
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	PID # 103460	1,800
Highway Planning and Construction	20.205	PID # 106255	6,480
Total - Highway Planning and Construction			<u>8,280</u>
Total U.S. Department of Transportation			<u>279,152</u>
<u>U.S. Department of Education</u>			
<i>Passed through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education - Grants to States	84.027	66225-3M20	46,734
ARRA - Special Education - Preschool Grants	84.173A	66225-3C50	5,830
Total Special Education Cluster			<u>52,564</u>
Total U.S. Department of Education			<u>52,564</u>
<u>U.S. Department of Election Assistance Commission</u>			
<i>Passed through the Ohio Secretary of State:</i>			
Help America Vote Act Election Security Grant	90.404	N/A	6,500
Total U.S. Department of Election Assistance Commission			<u>6,500</u>
<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	FY18TXXC071	57,666
<i>Medicaid Cluster:</i>			
Medical Assistance Program - MAC	93.778	N/A	232,402
Total Medicaid Cluster			<u>232,402</u>
<i>Passed through Ohio Department of Job and Family Services:</i>			
Foster Care Title IV-E (Federal Financial Participation)	93.658	G-1819-06-0141	97,846
Foster Care Title IV-E (Foster Care Maintenance)	93.658	G-1819-06-0141	65,973
Total Foster Care Title IV-E			<u>163,819</u>
Total U.S. Department of Health and Human Services			<u>453,887</u>

Ross County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity / Grant Number	Expenditures
<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	EMC-2018-EP-00006-S01	56,500
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01	<u>1,415</u>
Total - Emergency Management Performance Grants			<u>57,915</u>
Total U.S. Department of Homeland Security			<u>57,915</u>
Total Federal Awards Expenditures			<u><u>\$1,378,306</u></u>

N/A - pass-through entity and grant number are not available

The accompanying notes are an integral part of this schedule.

Ross County
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Ross County, Ohio (the County) under programs of the federal government for the fiscal year ended December 31, 2018. The information on this schedule is prepared in accordance with the requirements for Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2 – Significant Accounting Policies

Expenditures reported on the schedule are reported on the cash basis of accounting. Such expenditures are recognized following 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 Uniform Guidance.

Note 3 – Matching Requirements

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

Note 4 – County Board of Developmental Disabilities Cost Report Settlement MAC Amount

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2014 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$4,509. The Cost Report Settlement payment was for settlement of the difference between the state-wide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in a prior reporting period.

This page intentionally left blank.

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County) as of and for the year ended December 31, 2018, 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 26, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" and restated beginning net position as a result of this implementation. We also noted that the County restated their December 31, 2017 net position due to an error in previously reported accumulated depreciation. Our report includes a reference to other auditors who audited the financial statements of the Ross County Land Reutilization Corporation, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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.

Ross County, Ohio

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*

Page 2

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2018-001, that we consider to be a significant deficiency.

Compliance and Other Matters

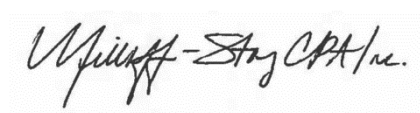
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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*.

County's Response to Findings

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

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.



Millhuff-Stang, CPA, Inc.
Portsmouth, Ohio

June 26, 2019

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, 2018. 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 the 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, 2018.

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 a 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.

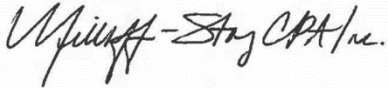
Ross County, Ohio

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

Page 3

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 26, 2019, which contained unmodified opinions on those financial statements, and wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" and restated beginning net position as a result of this implementation. We also noted that the County restated their December 31, 2017 net position due to an error in previously reported accumulated depreciation. Our report refers to other auditors who audited the financial statements of the Ross County Land Reutilization Corporation (a discretely presented component unit), as described in our report on the County's 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.



Millhuff-Stang, CPA, Inc.
Portsmouth, Ohio

June 26, 2019

Ross County Financial Condition
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2018

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?	Yes
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

Finding 2018-001 – Significant Deficiency – Financial Statement Reporting

A monitoring system by the County should be in place to prevent or detect misstatements to help ensure the accurate presentation of the County’s financial statements. Errors were identified in the financial statements related to cash and net position balances, expenditures, and accumulated depreciation of infrastructure balances. Certain errors were corrected within the financial statements. Other errors were immaterial to the financial statements and were not deemed necessary to correct. The County should implement additional monitoring procedures over the financial reporting process to ensure that financial information presented is fairly presented.

Client Response:

See accompanying corrective action plan.

Section III – Federal Award Findings and Questioned Costs

None



Auditor of Ross County

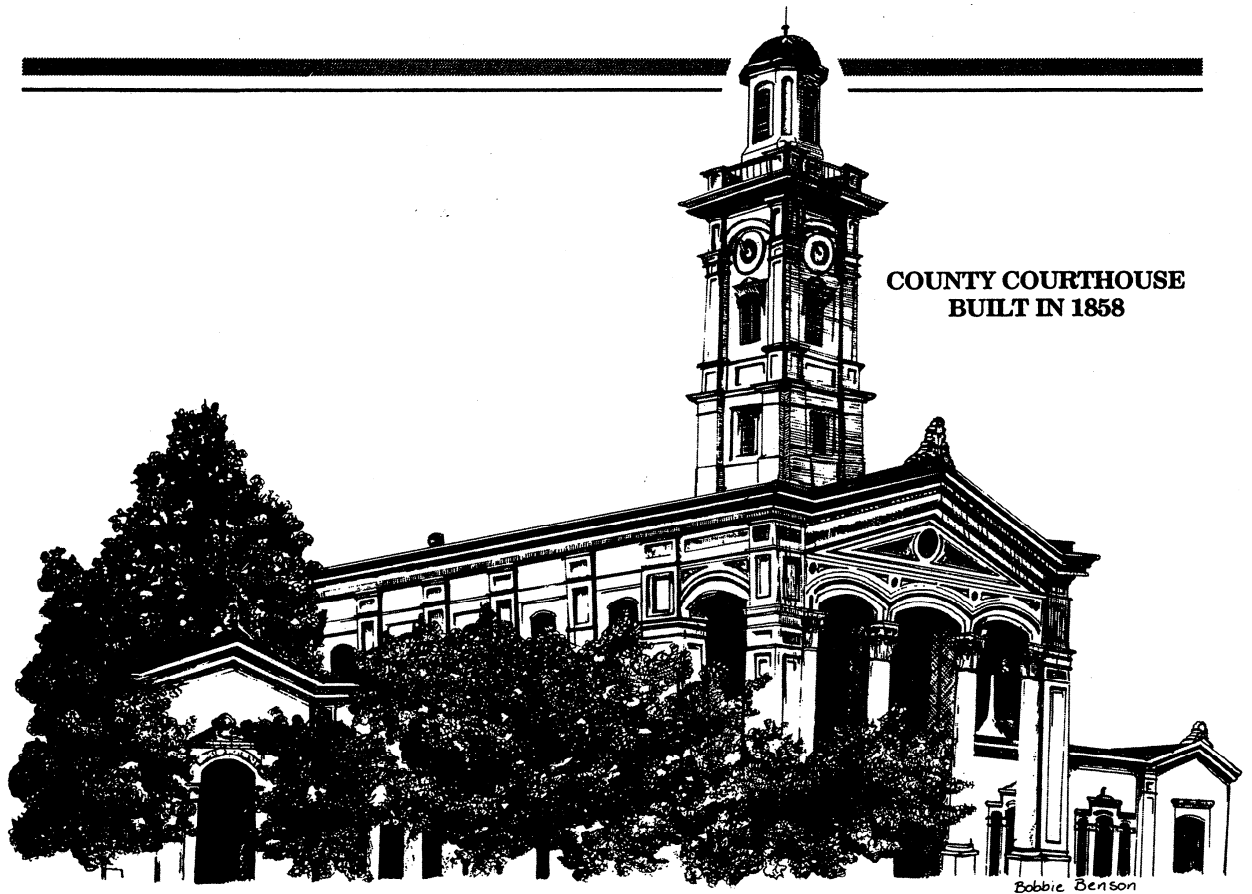
THOMAS M. SPETNAGEL, JR.

Ross County
Corrective Action Plan
For the Year Ended December 31, 2018

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2018-001	Our infrastructure spreadsheet had not been reviewed in some time. This year, we discovered errors that were to the benefit of the County. As a result, we used this opportunity to update and improve our methodology.	June 24, 2019	Tom Spetnagel, County Auditor

This page intentionally left blank.

ROSS COUNTY OHIO



COUNTY COURTHOUSE
BUILT IN 1858

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

This page intentionally left blank.

Back of Front Cover

This page intentionally left blank.

ROSS COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018



Prepared by the Ross County Auditor's Office

Thomas M. Spetnagel, Jr.
Ross County Auditor

This Page Intentionally Left Blank

Ross County, Ohio
Comprehensive Annual Financial Report
Table of Contents
For the Year Ended December 31, 2018

I. INTRODUCTORY SECTION	PAGE
Transmittal Letter.....	1
GFOA Certificate of Achievement	7
Elected Officials.....	8
Organizational Chart.....	9
II. FINANCIAL SECTION	
Independent Auditor’s Report.....	11
Management’s Discussion and Analysis.....	15
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
Statement of Net Position	27
Statement of Activities.....	28
FUND FINANCIAL STATEMENTS:	
Balance Sheet – Governmental Funds	30
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	33
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	34
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	37
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis):	
General Fund.....	38
Motor Vehicle Gas Tax Fund.....	46
Board of Developmental Disabilities Fund.....	47
Statement of Fund Net Position – Proprietary Funds.....	48
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	49
Statement of Cash Flows – Proprietary Funds.....	50
Statement of Fiduciary Net Position – Fiduciary Funds	51
Statement of Changes in Fiduciary Net Position – Fiduciary Fund.....	52
Notes to the Basic Financial Statements.....	53
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of the County’s Proportionate Share of the Net Pension/OPEB Liability - OPERS.....	112
Schedule of the County’s Proportionate Share of the Net Pension/OPEB Liability - STRS	113

Ross County, Ohio
Comprehensive Annual Financial Report
Table of Contents
For the Year Ended December 31, 2018

II. FINANCIAL SECTION (Continued)

REQUIRED SUPPLEMENTARY INFORMATION (Continued):

Schedule of County Pension Contributions - OPERS.....	114
Schedule of County OPEB Contributions - OPERS.....	116
Schedule of County Contributions - STRS.....	118
Notes to the Required Supplementary Information.....	120

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES:

NONMAJOR GOVERNMENTAL FUNDS:

Fund Descriptions – Nonmajor Governmental Funds.....	122
Combining Balance Sheet – Nonmajor Governmental Funds	128
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	129
Combining Balance Sheet – Nonmajor Special Revenue Funds	130
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	136
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	142
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds	144
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis): Nonmajor Governmental Funds.....	146

NONMAJOR PROPRIETARY FUNDS:

Fund Descriptions – Nonmajor Proprietary Funds	190
Schedule of Revenues, Expenses and Changes in Fund Equity – Budget and Actual (Budget Basis): Nonmajor Proprietary Funds.....	191

NONMAJOR FIDUCIARY FUNDS:

Fund Descriptions – Nonmajor Fiduciary Funds	193
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis): Nonmajor Private Purpose Trust Fund.....	195
Combining Statement of Changes in Assets and Liabilities – All Agency Funds.....	196

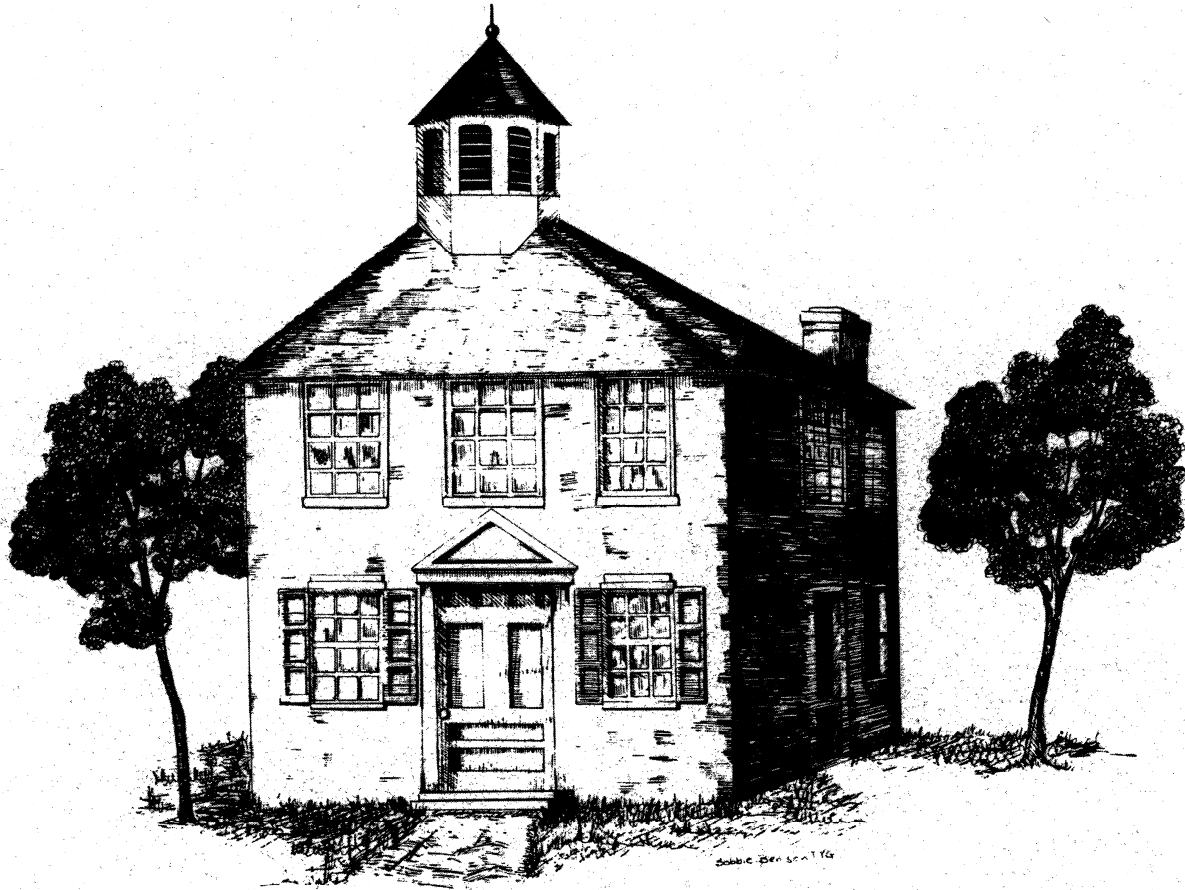
Ross County, Ohio
Comprehensive Annual Financial Report
Table of Contents
For the Year Ended December 31, 2018

III. STATISTICAL SECTION

Table 1 – Net Position by Component	204
Table 2 – Changes in Net Position	206
Table 3 – Fund Balances – Governmental Funds	208
Table 4 – Changes in Fund Balances – Governmental Funds.....	210
Table 5 – Assessed and Estimated Actual Value of Taxable Property	212
Table 6 – Real Property Value and Construction.....	214
Table 7 – Property Taxes on a \$100,000 Owner-Occupied Home or a Business	215
Table 8 – Property Tax Rates.....	216
Table 9 – Property Tax Rates of Overlapping Governments	218
Table 10 – Principal Taxpayers.....	220
Table 11 – Property Tax Levies and Collections	221
Table 12 – Major General Fund Revenue Sources	222
Table 13 – Ratios of Outstanding Debt by Type.....	223
Table 14 – Computation of Direct and Overlapping Debt Attributable to Governmental Activities	224
Table 15 – Ratio of Debt to Assessed Value and Debt per Capita.....	225
Table 16 – Computation of Legal Debt Margin.....	226
Table 17 – Demographic and Economic Statistics.....	228
Table 18 – Principal Employers.....	229
Table 19 – County Government Employees by Function/Activity	230
Table 20 – Operating Indicators and Capital Asset Statistics	231

This Page Intentionally Left Blank

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 26, 2019

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, 2018. 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, 2018.

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 76,931

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 431 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 3,452 people. The County's largest industrial employer is Kenworth Truck Company (Paccar) that employs 2,285 people. Other major employers in Ross County and the number of people employed include the Veteran's Affairs Medical Center (1,567), Pixelle (874), and two state prisons that employ 1,048 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. The most recent Federal Census estimate showed a population of 76,931.

Ross County's average unemployment rate stood at 4.6% for 2018, which was lower than the 5.1% reported for 2017 and lower than the 5.5% reported for 2016. This compares to the national and state annual average unemployment rates of 3.9% and 4.6%, respectively.

The total 2018 County sales tax revenue was \$15,071,081, down \$462,108 or 3.0% from the 2017 sales tax revenue of \$15,533,189. 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 2018, which funds the Ross County and Chillicothe Convention and Visitors Bureau (3%) and the Ross County Convention Facilities Authority (1.25%), totaled \$509,290. This was an increase of 4.78% from the previous year's total of \$486,060. 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 continues to be the potential for Hopewell Culture National Historical Park to obtain World Heritage Inscription. A steering committee continued to meet throughout 2018 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 indicate a tentative inscription date of 2021.

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 2018, the area's positive trend for economic development continued. Several new retail stores opened, including Harbor Freight Tools and Coughlin Chevrolet on North Bridge Street. Already announced for 2019 are Raising Cane's, Texas Roadhouse, and Captain D's, as well as the Fort Collective project at the corner of Mulberry and Second Streets which will house Rost Coffee and others.

In the fall of 2018, the Majestic Theatre finished its \$750,000 expansion. This project, which was funded in part by the State legislature, provided the theatre with a new entranceway, lobby, and additional parking spaces.

Also in 2018, construction wrapped up on two new grade-banded school buildings for the County's largest school district, the Chillicothe City School District. The Chillicothe Primary School opened for the 2018-2019 school year, while the Chillicothe Intermediate School opened after Christmas break.

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 eight 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

Job growth and economic development will continue to be a priority for the County. Throughout 2018, the County worked with the new joint City/County economic development director, Tammy Eallonardo, on several business opportunities.

One of the largest opportunities is a planned \$140 million expansion of Kenworth set to begin in 2019 which will create a new truck cab painting facility expected to bring with it about 100 full-time equivalent jobs by the end of 2021. In addition to the direct impact to the company regarding employment from the expansion, local Kenworth suppliers are expected to see additional employment opportunities as a result.

Also important to local development is the design and marketing of the remaining 44 acres in the Gateway Interchange Industrial Park. An APEG Site-Readiness Grant awarded in June should help attract industries to the Industrial Park that will strengthen the local area's manufacturing and jobs footprint moving forward, as will the new Opportunity Zones economic development tool for which Ross County has three approved tracts.

Although not technically in Ross County, Sofidel's new 1.4 million-square-foot tissue manufacturing facility which opened in Pickaway County in early 2018 added 300 new jobs to the region as well. Because the facility is located directly on the Ross/Pickaway County line, this facility has been a boon for local employment.

Going forward, the County is committed to staying at the forefront of fighting the heroin and opiate epidemic that has plagued the region in past years. In 2018, the Heroin Partnership Project rebranded as the Hope Partnership Project and Brightview Recovery Services located in downtown Chillicothe. There is a general sense that all of these efforts are paying off, especially in light of the fact that year-over-year overdose deaths decreased from 2017 to 2018.

Finally, at the end of 2018, two local elected officials announced their retirements. Ross County Prosecutor Matt Schmidt took office as a newly elected Common Pleas Court Judge and was replaced by Jeffrey Marks, who has worked in the Prosecutor's Office for several years. At the same time, Ross County Coroner John Gabis announced his retirement from the position and was replaced by Benjamin Trotter.

AWARDS AND ACKNOWLEDGEMENTS

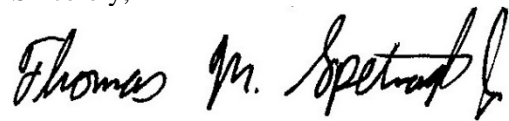
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ross County, Ohio for its comprehensive annual financial report (CAFR) for the year ended December 31, 2017. The Certificate of Achievement 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-eight 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 2018 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 'M'.

Thomas M. Spetnagel Jr.
Ross County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Ross County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

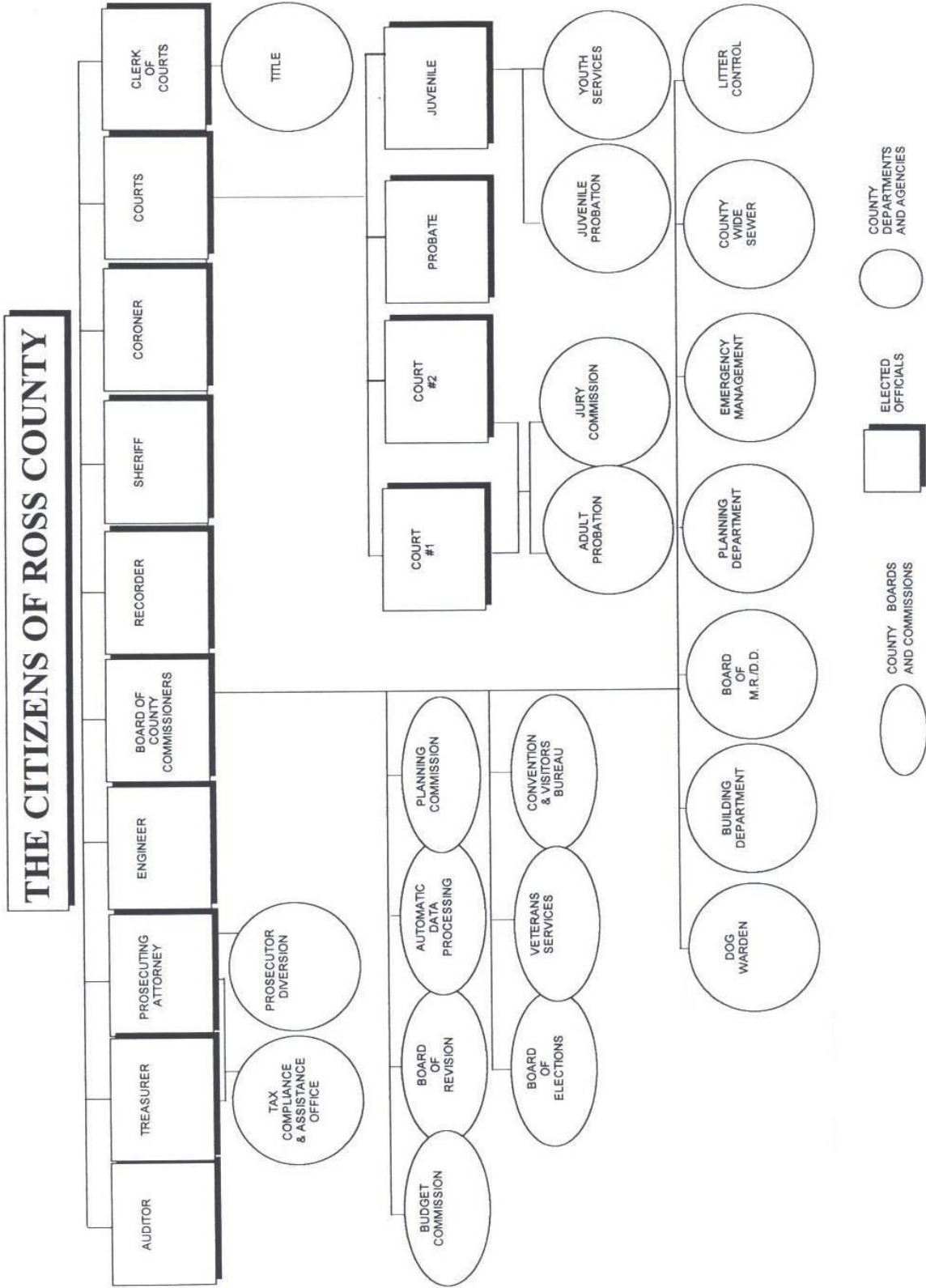
Executive Director/CEO

Ross County, Ohio
Elected Officials
As of December 31, 2018

Elected Officials	Title	Term of Office
Dwight Garrett	County Commissioner	01/02/17 to 01/01/21
Stephen A. Neal	County Commissioner	01/03/17 to 01/02/21
R. Douglas Corcoran	County Commissioner	01/01/15 to 12/31/18
Tom Spetnagel	County Auditor	03/09/15 to 03/10/19
Jerald A. Byers	County Treasurer	09/04/17 to 09/05/21
Matthew Schmidt	Prosecuting Attorney	01/02/17 to 01/03/21
Charles R. Ortman	County Engineer	01/02/17 to 01/03/21
Kathy Dunn	County Recorder	01/02/17 to 01/03/21
John A. Gabis, MD	County Coroner	01/02/17 to 01/03/21
Ty D. Hinton	Clerk of Courts	01/02/17 to 01/03/21
George W. Lavender	County Sheriff	01/02/17 to 01/03/21
Scott W. Nusbaum*	Common Pleas Court Judge	01/01/13 to 12/31/18
Michael M. Ater	Common Pleas Court Judge	02/09/17 to 02/08/23
J. Jeffrey Benson	Probate/Juvenile Court Judge	02/09/15 to 02/08/21

*Scott W. Nusbaum retired on 12/31/17, and a visiting judge filled out the remainder of his term.

ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



This Page Intentionally Left Blank

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio (the County), as of and for the year ended December 31, 2018, 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 did not audit the financial statements of the Ross County Land Reutilization Corporation, which is a discretely presented component unit and which represents 100% of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ross County Land Reutilization Corporation is based solely on the report of the other auditors. 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Ross County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Motor Vehicle Gas Tax Fund, and Board of Developmental Disabilities Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in note 4 to the financial statements, during fiscal year 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". The 2018 financial statements have been restated due to this implementation. In addition, the County discovered errors in previously reported accumulated depreciation, which resulted in a restatement of their December 31, 2017 net position. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 15 through 26, and the schedules of the County's proportionate share of net pension and OPEB liabilities and employer contribution schedules on pages 112 through 119, 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

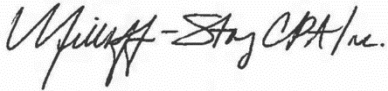
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the introductory and statistical sections are presented for purposes 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 26, 2019 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.



Millhuff-Stang, CPA, Inc.
Portsmouth, Ohio

June 26, 2019

This Page Intentionally Left Blank

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(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, 2018. 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 2018 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, 2018 by \$42,822,613.

The County's total net position decreased \$898,526 or 2.06% from 2017 to 2018.

Program revenues for governmental activities accounted for \$21,155,153 or 38.62% of total governmental activities revenue. General revenues for governmental activities accounted for \$33,617,072 or 61.38% of total governmental activities revenue.

The County had \$55,688,217 in expenses related to governmental activities; \$21,155,153 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$33,617,072 were utilized to provide for these programs.

Among major funds, the General Fund had \$26,200,446 in revenues, \$25,447,661 in expenditures, and (\$2,105,683) in total other financing sources and uses. The fund balance in the General Fund reflects a decrease of \$1,352,898 from \$15,981,366 to \$14,628,468.

In 2018, the County's outstanding bonds at year-end reflect a net increase of \$5,080,000 or 88.50% in the principal balance to \$10,820,000. Total debt outstanding increased in 2018 by \$5,271,388 to a principal balance of \$11,268,774.

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, 2018
(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 2018?” 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, 2018
(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, 2018
(Unaudited)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2018 compared to 2017:

Table 1
Net Position

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	
	2018	Restated 2017	2018	2017	2018	Restated 2017
<i>Assets:</i>						
Current and Other Assets	\$58,973,140	\$52,680,770	\$255,810	\$230,465	\$59,228,950	\$52,911,235
Capital Assets, Net	47,239,881	43,691,074	51,415	56,415	47,291,296	43,747,489
Total Assets	106,213,021	96,371,844	307,225	286,880	106,520,246	96,658,724
Deferred Outflows of Resources	7,670,789	12,880,459	0	0	7,670,789	12,880,459
<i>Liabilities:</i>						
Current and Other Liabilities	2,897,864	1,684,520	3,702	823	2,901,566	1,685,343
Long-Term Liabilities	47,981,234	50,145,184	0	0	47,981,234	50,145,184
Total Liabilities	50,879,098	51,829,704	3,702	823	50,882,800	51,830,527
Deferred Inflows of Resources	20,485,622	13,987,517	0	0	20,485,622	13,987,517
<i>Net Position:</i>						
Net Investment in Capital Assets	41,412,404	37,838,306	51,415	56,415	41,463,819	37,894,721
Restricted	18,662,675	18,699,790	0	0	18,662,675	18,699,790
Unrestricted (Deficit)	(17,555,989)	(13,103,014)	252,108	229,642	(17,303,881)	(12,873,372)
Total Net Position	\$42,519,090	\$43,435,082	\$303,523	\$286,057	\$42,822,613	\$43,721,139

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(Unaudited)

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability (asset) to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability and net OPEB liability (asset), respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation, along with other restatements discussed in Note 4 of the notes to the basic financial statements, had the effect of restating net position of governmental activities at December 31, 2017, from \$44,607,206 to \$43,435,082.

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(Unaudited)

Current assets increased due to a large increase in equity in pooled cash, cash equivalents and investments. This occurred because of the issuance of general obligation bonds for the County Correctional Facility.

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

Current liabilities increased due to an increase in intergovernmental payable and contracts payable, while long-term liabilities decreased due to the decreases in the calculation of net pension liability.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$42,822,613. By far, the largest portion of the County's net position (96.83%) 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 43.58% 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 decreased in 2018 by \$898,526. As of December 31, 2018, the County is able to report a positive net position of \$42,519,090 for governmental activities. For business-type activities, a positive net position of \$303,523 is reported.

Table 2 shows the changes in net position for the year 2018. Revenue and expense comparisons to 2017 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, 2018
(Unaudited)

Table 2
Changes in Net Position

	Governmental Activities	Governmental Activities	Business-Type Activities	Business-Type Activities	Total	
	2018	2017	2018	2017	2018	2017
<i>Revenues:</i>						
<i>Program Revenues:</i>						
Charges for Services	\$6,239,213	\$6,080,064	\$55,022	\$54,289	\$6,294,235	\$6,134,353
Operating Grants and Contributions	13,379,414	14,634,201	0	37,800	13,379,414	14,672,001
Capital Grants and Contributions	1,536,526	888,296	0	0	1,536,526	888,296
Total Program Revenues	21,155,153	21,602,561	55,022	92,089	21,210,175	21,694,650
<i>General Revenues:</i>						
Property Taxes	13,610,932	13,144,848	0	0	13,610,932	13,144,848
Sales Tax	15,071,081	15,533,189	0	0	15,071,081	15,533,189
Grants and Entitlements	2,957,082	4,642,728	0	0	2,957,082	4,642,728
Investment Earnings	600,092	479,205	0	0	600,092	479,205
Miscellaneous	1,377,885	1,378,573	1,342	2,970	1,379,227	1,381,543
Total General Revenues	33,617,072	35,178,543	1,342	2,970	33,618,414	35,181,513
Total Revenues	54,772,225	56,781,104	56,364	95,059	54,828,589	56,876,163
<i>Program Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	8,388,238	8,677,679	0	0	8,388,238	8,677,679
Judicial	5,080,858	5,330,589	0	0	5,080,858	5,330,589
Public Safety	14,698,384	14,949,422	0	0	14,698,384	14,949,422
Public Works	8,014,296	7,425,530	0	0	8,014,296	7,425,530
Health	656,154	821,410	0	0	656,154	821,410
Human Services	17,092,051	15,699,476	0	0	17,092,051	15,699,476
Conservation and Recreation	1,624	1,767	0	0	1,624	1,767
Economic Development and Assistance	1,001,422	1,661,961	0	0	1,001,422	1,661,961
Interest and Fiscal Charges	597,015	370,712	0	0	597,015	370,712
Issuance Costs	158,175	0	0	0	158,175	0
County Wide Sewer	0	0	38,898	79,800	38,898	79,800
Total Expenses	55,688,217	54,938,546	38,898	79,800	55,727,115	55,018,346
Change in Net Position	(915,992)	1,842,558	17,466	15,259	(898,526)	1,857,817
Restated Net Position - January 1	43,435,082	N/A	286,057	270,798	43,721,139	N/A
Net Position - December 31	\$42,519,090	\$43,435,082	\$303,523	\$286,057	\$42,822,613	\$43,721,139

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(Unaudited)

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$192,948 computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$727,367. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities
Total 2018 program expenses under GASB 75	\$55,688,217
OPEB expense under GASB 75	(727,367)
2018 contractually required contribution	0
Adjusted 2018 program expenses	54,960,850
Total 2017 program expenses under GASB 45	54,938,546
Increase in program expenses not related to OPEB	\$22,304

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 86.54% of the total governmental activities. Human Services, which is 30.69% 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 26.39% of the total, represents costs mainly associated with the operation of the Sheriff's Department and County Correctional Facility. Legislative and Executive expenses, which accounts for 15.06% 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 is 14.39% 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. The most significant funding sources for the County Engineer are motor vehicle license fees and gasoline taxes.

The net position for the governmental activities decreased \$915,992 or 2.11% in 2018. Last year, net position increased \$1,842,558 or 4.31%. Total revenues decreased \$2,008,879 or 3.54% from last year, while expenses increased \$749,671 or 1.36%.

The change in revenues consists of a decrease of \$447,408 or 2.07% in program revenues from last year and a decrease of \$1,561,471 or 4.44% in general revenues. The decrease in program revenues is due to a decrease in operating grants and contributions of \$1,254,787 or 8.57%, resulting from a decrease in

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(Unaudited)

funding for CDBG related programs. The decrease in general revenues is due to a decrease of \$1,685,646 or 36.31% in grants and entitlements and a decrease of \$462,108 or 2.97% in sales tax. These changes were due to the fact that sales tax was eliminated in Ohio on Medicaid managed care organizations and the State of Ohio's transition aid to counties decreased in 2018.

The increase in expenses is attributable to an increase of \$588,766 or 7.93% for Public Works expenses and \$1,392,575 or 8.87% for Human Services expenses. Public Works increased due to additional funding being received and spent for airport construction and the addition of OPEB liability under the GASB 75 method of accounting for pensions. Human Services increased due to a re-classification of several grants as Child Care grants, building improvements at the Pioneer Center, and the addition of OPEB liability under the GASB 75 method of accounting for pensions.

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.

Table 3
Governmental Activities

	Total Cost of Services	Total Cost of Services	Net Cost of Services	Net Cost of Services
	2018	2017	2018	2017
<i>General Government:</i>				
Legislative and Executive	\$8,388,238	\$8,677,679	\$4,896,884	\$5,137,592
Judicial	5,080,858	5,330,589	4,172,901	3,683,622
Public Safety	14,698,384	14,949,422	12,842,671	11,704,496
Public Works	8,014,296	7,425,530	891,547	1,393,343
Health	656,154	821,410	656,154	821,410
Human Services	17,092,051	15,699,476	10,506,733	9,007,329
Conservation and Recreation	1,624	1,767	1,624	1,767
Economic Development and Assistance	1,001,422	1,661,961	(190,640)	1,215,714
Interest and Fiscal Charges	597,015	370,712	597,015	370,712
Issuance Costs	158,175	0	158,175	0
Total Expenses	\$55,688,217	\$54,938,546	\$34,533,064	\$33,335,985

It should be noted that 37.99% 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 \$12,842,671 in net cost of services represents the cost of operating the Sheriff's Department and County Correctional Facility that requires support from the General Fund. To help reduce the financial burden on the General Fund and increase program revenues, the Sheriff pursues contracts for protection services to various agencies and at various events in the County. During 2018, the County received \$432,554 in revenue from these contracts and reports it as charges for services.

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(Unaudited)

The \$10,506,733 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 2018, the net cost of providing these Human Services was 30.43% 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 \$17,466 or 6.11% due to the County's efforts to maintain and control spending levels for these operations during 2018.

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 \$32,739,567 (30.08% is unassigned), an increase of \$4,591,119 or 16.31% from last year. The funds that contributed most to this increase were the County Correctional Facility Fund and Board of Developmental Disabilities Fund.

The General Fund is the primary operating fund of the County. At the end of 2018, the total fund balance in the General Fund was \$14,628,468 of which \$12,303,292 was unassigned. During the year, revenues exceeded expenditures by \$752,785, which was primarily due to the County's ability to control spending. However, the fund balance decreased by \$1,352,898 or 8.47% due to the fact that operating transfers of \$2,154,368 were made to various other funds primarily for the retirement of debt. The General Fund balance at year-end equaled 55.83% of the total 2018 General Fund revenue.

For the other major funds of the County, the Motor Vehicle Gas Tax fund balance decreased \$98,271 due to an increase in expenditures. The Board of Developmental Disabilities fund balance increased \$1,310,666 due to an increase in property taxes and a decrease in transfers out.

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 \$303,523, of which \$252,108 was unrestricted.

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(Unaudited)

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 \$25,608,779. Actual revenues and other financing sources were \$994,081 or 3.88% greater than the final budgeted amount due primarily to an unanticipated increase in sales tax and advances in.

During 2018, 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 \$860,601.

The final budgeted expenditures and other financing uses were \$27,881,654, representing an increase of \$1,630,771 or 6.21% from the original budgeted estimate of \$26,250,883. However, the majority of County departments limited their spending and held close to their budgets causing actual expenditures and other financing uses to be less than the final budgeted estimate by \$1,859,842.

The combined effect of all these factors allowed the County's actual fund balance in the General Fund at December 31, 2018 to be \$2,853,923 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, 2018 amounts to \$41,463,819 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2018, road and bridge improvements totaling \$2,459,127 were made throughout the County, bringing the infrastructure investment of the County to a total of \$52,867,406. Note 8 provides additional information about the County's capital asset activity during 2018.

Long-Term Debt – At December 31, 2018, the County had total bonds outstanding of \$10,820,000. The County's long-term bonds reflect a net increase of \$5,080,000 during 2018 due to the addition of the County Correctional Facility bond.

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

Ross County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(Unaudited)

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.

Ross County's average unemployment rate stood at 4.6% for 2018, which was lower than the 5.1% reported for 2017 and lower than the 5.5% reported for 2016. This compares to the national and state annual average unemployment rates of 3.9% and 4.6%, respectively.

The area's largest employer, the Adena Regional Medical Center, underwent a \$36.1 million expansion in 2018 to more than triple the size of the Chillicothe hospital's emergency department. The ER grew from 16,500 square feet to 59,000 square feet, giving it capacity for 60,000 visits a year. It is 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 4.25% lodging tax increased 4.78% in 2018. Tourism in Ross County is expected to continue to grow in 2019 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, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Ross County Land Reutilization Corporation
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$29,839,459	\$236,923	\$30,076,382	\$81,016
Cash and Cash Equivalents In Segregated Accounts	572,127	0	572,127	0
Accounts Receivable	43,814	18,887	62,701	0
Accrued Interest Receivable	107,189	0	107,189	0
Intergovernmental Receivable	5,663,042	0	5,663,042	11,067
Property Taxes Receivable	14,793,380	0	14,793,380	0
Sales Taxes Receivable	4,020,799	0	4,020,799	0
Loans Receivable	825,000	0	825,000	0
Capital Leases Receivable	1,537,606	0	1,537,606	0
Materials and Supplies Inventory	833,893	0	833,893	0
Prepaid Items	547,554	0	547,554	0
Net OPEB Asset	189,277	0	189,277	0
Property Held for Sale	0	0	0	97,743
Nondepreciable Capital Assets	5,761,193	14,434	5,775,627	0
Depreciable Capital Assets, Net	41,478,688	36,981	41,515,669	0
<i>Total Assets</i>	<u>106,213,021</u>	<u>307,225</u>	<u>106,520,246</u>	<u>189,826</u>
Deferred Outflows of Resources	<u>7,670,789</u>	<u>0</u>	<u>7,670,789</u>	<u>0</u>
Liabilities				
Accounts Payable	505,511	652	506,163	0
Accrued Wages Payable	446,667	0	446,667	0
Contracts Payable	617,715	1,700	619,415	0
Intergovernmental Payable	975,758	0	975,758	0
Matured Compensated Absences Payable	33,197	0	33,197	0
Accrued Interest Payable	55,431	0	55,431	0
Accrued Administrative Fees	0	0	0	16,000
Claims Payable	60,160	0	60,160	0
Unearned Revenue	203,425	1,350	204,775	0
<i>Long-Term Liabilities:</i>				
Due Within One Year	2,235,348	0	2,235,348	11,067
<i>Due in More Than One Year:</i>				
Net OPEB Liability	12,512,011	0	12,512,011	0
Net Pension Liability	21,565,924	0	21,565,924	0
Other Amounts Due in More Than One Year	11,667,951	0	11,667,951	89,103
<i>Total Liabilities</i>	<u>50,879,098</u>	<u>3,702</u>	<u>50,882,800</u>	<u>116,170</u>
Deferred Inflows of Resources	<u>20,485,622</u>	<u>0</u>	<u>20,485,622</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	41,412,404	51,415	41,463,819	0
<i>Restricted for:</i>				
Highway/Street Maintenance and Repair	2,906,884	0	2,906,884	0
Developmental Disabilities Services	7,720,661	0	7,720,661	0
Legislative and Executive	1,190,662	0	1,190,662	0
Judicial	888,948	0	888,948	0
Public Safety	2,179,459	0	2,179,459	0
Public Works	62,061	0	62,061	0
Human Services	1,862,201	0	1,862,201	0
Economic Development	1,274,405	0	1,274,405	0
Capital Projects	206,432	0	206,432	0
Debt Service	370,682	0	370,682	0
Restricted for Other Purposes	0	0	0	97,743
<i>Permanent Fund:</i>				
Expendable	280	0	280	0
Unrestricted (Deficit)	<u>(17,555,989)</u>	<u>252,108</u>	<u>(17,303,881)</u>	<u>(24,087)</u>
<i>Total Net Position</i>	<u>\$42,519,090</u>	<u>\$303,523</u>	<u>\$42,822,613</u>	<u>\$73,656</u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Activities
For the Year Ended December 31, 2018

	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	\$8,388,238	\$3,491,354	\$0	\$0
Judicial	5,080,858	587,137	320,820	0
Public Safety	14,698,384	1,126,528	729,185	0
Public Works	8,014,296	1,013,527	4,572,696	1,536,526
Health	656,154	0	0	0
Human Services	17,092,051	20,667	6,564,651	0
Conservation and Recreation	1,624	0	0	0
Economic Development and Assistance	1,001,422	0	1,192,062	0
Interest and Fiscal Charges	597,015	0	0	0
Issuance Costs	158,175	0	0	0
<i>Total Governmental Activities</i>	<u>55,688,217</u>	<u>6,239,213</u>	<u>13,379,414</u>	<u>1,536,526</u>
Business-Type Activities				
County Wide Sewer	38,898	55,022	0	0
<i>Total Business-Type Activities</i>	<u>38,898</u>	<u>55,022</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$55,727,115</u>	<u>\$6,294,235</u>	<u>\$13,379,414</u>	<u>\$1,536,526</u>
Component Unit				
Ross County Land Reutilization Corporation	\$10,813	\$0	\$11,137	\$0
<i>Total Component Unit</i>	<u>\$10,813</u>	<u>\$0</u>	<u>\$11,137</u>	<u>\$0</u>

General Revenues:

Property Taxes Levied for:

Children Services
Board of Developmental Disabilities
Senior Citizens
General Fund

Sales Tax for:

General Fund

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

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

Net Position at End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Ross County Land Reutilization Corporation
(\$4,896,884)	\$0	(\$4,896,884)	\$0
(4,172,901)	0	(4,172,901)	0
(12,842,671)	0	(12,842,671)	0
(891,547)	0	(891,547)	0
(656,154)	0	(656,154)	0
(10,506,733)	0	(10,506,733)	0
(1,624)	0	(1,624)	0
190,640	0	190,640	0
(597,015)	0	(597,015)	0
(158,175)	0	(158,175)	0
(34,533,064)	0	(34,533,064)	0
0	16,124	16,124	0
0	16,124	16,124	0
(34,533,064)	16,124	(34,516,940)	0
0	0	0	324
0	0	0	324
975,489	0	975,489	0
8,011,230	0	8,011,230	0
892,104	0	892,104	0
3,732,109	0	3,732,109	0
15,071,081	0	15,071,081	0
2,957,082	0	2,957,082	0
600,092	0	600,092	0
1,377,885	1,342	1,379,227	2,770
33,617,072	1,342	33,618,414	2,770
(915,992)	17,466	(898,526)	3,094
43,435,082	286,057	43,721,139	70,562
\$42,519,090	\$303,523	\$42,822,613	\$73,656

Ross County, Ohio
Balance Sheet
Governmental Funds
December 31, 2018

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$9,893,252	\$910,985	\$6,455,227
Cash and Cash Equivalents In Segregated Accounts	134,314	0	0
Accounts Receivable	35,084	0	0
Accrued Interest Receivable	107,189	0	0
Intergovernmental Receivable	1,007,876	2,150,775	543,162
Interfund Receivable	865,415	16,653	117,150
Property Taxes Receivable	4,177,928	0	8,564,968
Sales Taxes Receivable	4,020,799	0	0
Loans Receivable	0	0	0
Capital Leases Receivable	1,537,606	0	0
Materials and Supplies Inventory	164,282	647,997	17,300
Prepaid Items	99,817	0	0
Advances to Other Funds	1,554,733	175,900	1,237,367
<i>Total Assets</i>	<u>\$23,598,295</u>	<u>\$3,902,310</u>	<u>\$16,935,174</u>
Liabilities			
Accounts Payable	\$360,615	\$34,368	\$46,839
Accrued Wages Payable	260,585	36,604	122,920
Contracts Payable	149,357	50,681	201,345
Intergovernmental Payable	300,669	20,888	619,120
Accrued Interest Payable	0	0	0
Matured Compensated Absences Payable	33,197	0	0
Unearned Revenue	203,425	0	0
Interfund Payable	0	600,000	0
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>1,307,848</u>	<u>742,541</u>	<u>990,224</u>
Deferred Inflows of Resources	<u>7,661,979</u>	<u>1,430,670</u>	<u>8,642,334</u>
Fund Balances			
Nonspendable	1,969,376	647,997	17,300
Restricted	15,000	1,081,102	7,285,316
Committed	17,367	0	0
Assigned	323,433	0	0
Unassigned (Deficit)	12,303,292	0	0
<i>Total Fund Balances (Deficits)</i>	<u>14,628,468</u>	<u>1,729,099</u>	<u>7,302,616</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$23,598,295</u>	<u>\$3,902,310</u>	<u>\$16,935,174</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$11,123,517	\$28,382,981
437,813	572,127
8,730	43,814
0	107,189
1,952,144	5,653,957
0	999,218
2,050,484	14,793,380
0	4,020,799
825,000	825,000
0	1,537,606
4,314	833,893
0	99,817
0	2,968,000
<u>\$16,402,002</u>	<u>\$60,837,781</u>
\$63,689	\$505,511
26,558	446,667
216,332	617,715
35,081	975,758
24,744	24,744
0	33,197
0	203,425
399,218	999,218
<u>2,968,000</u>	<u>2,968,000</u>
<u>3,733,622</u>	<u>6,774,235</u>
<u>3,588,996</u>	<u>21,323,979</u>
4,314	2,638,987
10,892,609	19,274,027
637,408	654,775
0	323,433
(2,454,947)	9,848,345
<u>9,079,384</u>	<u>32,739,567</u>
<u>\$16,402,002</u>	<u>\$60,837,781</u>

This Page Intentionally Left Blank

Ross County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2018*

Total Governmental Funds Balances \$32,739,567

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 47,239,881

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

Property Taxes	981,888	
Sales Taxes	1,547,038	
Intergovernmental Revenue	3,913,408	
Charges for Services	10,632	
Capital Leases Receivable	<u>834,253</u>	
Total		7,287,219

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. 1,764,239

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	(10,820,000)	
Premium on Bonds Issued	(311,641)	
Deferred Outflows from Refundings	167,271	
Accrued Interest Payable	(30,687)	
Capital Leases Payable	(137,133)	
Compensated Absences Payable	<u>(2,545,624)</u>	
Total		(13,677,814)

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	6,328,871	
Deferred Outflows - OPEB	1,174,647	
Deferred Inflows - Pension	(5,117,178)	
Deferred Inflows - OPEB	(1,331,684)	
Net OPEB Asset	189,277	
Net OPEB Liability	(12,512,011)	
Net Pension Liability	<u>(21,565,924)</u>	
Total		<u>(32,834,002)</u>

Net Position of Governmental Activities \$42,519,090

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, 2018

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
Revenues			
Property Taxes	\$3,729,381	\$0	\$8,009,344
Sales Tax	15,033,450	0	0
Intergovernmental	2,820,614	4,585,950	6,131,218
Interest	623,821	24,449	3,114
Licenses and Permits	330,814	0	0
Fines and Forfeitures	96,562	9,656	0
Charges for Services	2,443,694	932,159	0
Rent	555,329	0	0
Special Assessments	0	0	0
Decrease in Fair Value	(166,527)	0	0
Other	733,308	103,113	326,192
<i>Total Revenues</i>	<u>26,200,446</u>	<u>5,655,327</u>	<u>14,469,868</u>
Expenditures			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	7,669,260	0	0
Judicial	3,904,866	0	0
Public Safety	11,500,412	0	0
Public Works	370,354	5,617,053	0
Health	733,491	0	0
Human Services	608,515	0	13,109,202
Economic Development and Assistance	355,156	0	0
Capital Outlay	0	0	0
Intergovernmental	241,162	0	0
<i>Debt Service:</i>			
Principal Retirement	54,834	0	0
Interest and Fiscal Charges	9,611	0	0
Bond Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>25,447,661</u>	<u>5,617,053</u>	<u>13,109,202</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>752,785</u>	<u>38,274</u>	<u>1,360,666</u>
Other Financing Sources (Uses)			
Inception of Capital Lease	48,685	0	0
Issuance of Bonds	0	0	0
Premium on Bonds Issued	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Transfers In	0	0	0
Transfers Out	(2,154,368)	(136,545)	(50,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,105,683)</u>	<u>(136,545)</u>	<u>(50,000)</u>
<i>Net Change in Fund Balances</i>	<u>(1,352,898)</u>	<u>(98,271)</u>	<u>1,310,666</u>
<i>Fund Balances at Beginning of Year</i>	<u>15,981,366</u>	<u>1,827,370</u>	<u>5,991,950</u>
<i>Fund Balances at End of Year</i>	<u>\$14,628,468</u>	<u>\$1,729,099</u>	<u>\$7,302,616</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$1,867,941	\$13,606,666
0	15,033,450
4,742,339	18,280,121
115,235	766,619
0	330,814
127,148	233,366
1,728,384	5,104,237
0	555,329
15,241	15,241
0	(166,527)
246,168	1,408,781
8,842,456	55,168,097
986,118	8,655,378
696,943	4,601,809
1,790,637	13,291,049
129,422	6,116,829
0	733,491
2,673,540	16,391,257
646,266	1,001,422
4,051,034	4,051,034
0	241,162
1,140,000	1,194,834
570,137	579,748
158,175	158,175
12,842,272	57,016,188
(3,999,816)	(1,848,091)
0	48,685
8,760,000	8,760,000
218,790	218,790
(2,588,265)	(2,588,265)
2,352,184	2,352,184
(11,271)	(2,352,184)
8,731,438	6,439,210
4,731,622	4,591,119
4,347,762	28,148,448
\$9,079,384	\$32,739,567

This Page Intentionally Left Blank

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, 2018*

Net Change in Fund Balances - Total Governmental Funds		\$4,591,119
<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 capital outlay exceeded depreciation in the current period:		
Capital Outlay	7,606,062	
Depreciation	<u>(3,996,516)</u>	
Total		3,609,546
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.		
		(60,739)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues:		
Property Taxes	4,266	
Sales Taxes	37,631	
Intergovernmental Revenue	(407,099)	
Charges for Services	226	
Capital Leases Receivable	<u>(30,896)</u>	
Total		(395,872)
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.		
		3,783,099
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		
		(12,908)
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	(456,621)	
Amortization of Premium on Bonds Issued	21,253	
Deferred Outflows from Refundings	<u>(20,660)</u>	
Total		(456,028)
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	(48,685)	
Premium on Bonds Issued	(218,790)	
Proceeds from Sale of Bonds	<u>(8,760,000)</u>	
Total		(9,027,475)
Contractually required contributions are reported as expenditures in governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows.		
		2,438,757
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
		(5,556,166)
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>170,675</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>(\$915,992)</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,834,411	\$3,834,411	\$3,738,656	(\$95,755)
Sales Tax	14,416,350	14,416,350	14,971,817	555,467
Intergovernmental	2,225,477	2,225,477	2,472,384	246,907
Interest	305,000	305,000	535,263	230,263
Licenses and Permits	304,800	304,800	330,814	26,014
Fines and Forfeitures	100,000	100,000	96,562	(3,438)
Charges for Services	1,344,408	1,344,408	1,471,104	126,696
Rent	722,919	722,919	852,893	129,974
Other	451,763	451,763	495,930	44,167
<i>Total Revenues</i>	23,705,128	23,705,128	24,965,423	1,260,295
Expenditures				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	335,796	335,796	326,042	9,754
Materials and Supplies	4,500	4,500	4,400	100
Contractual Services	95,494	82,127	57,920	24,207
Capital Outlay	3,500	3,500	2,297	1,203
Other	421,500	386,713	45,094	341,619
Total County Commissioners	860,790	812,636	435,753	376,883
County Auditor				
Personal Services	640,989	640,989	623,195	17,794
Materials and Supplies	41,198	40,463	36,733	3,730
Contractual Services	7,222	722	360	362
Capital Outlay	10,000	10,000	8,143	1,857
Other	41,873	48,373	46,791	1,582
Total County Auditor	741,282	740,547	715,222	25,325
County Treasurer				
Personal Services	357,460	383,460	381,058	2,402
Materials and Supplies	26,165	26,014	25,858	156
Contractual Services	1,550	1,581	1,581	0
Capital Outlay	1,000	1,698	1,698	0
Other	4,700	3,437	3,437	0
Total County Treasurer	390,875	416,190	413,632	2,558

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, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other Financial Administration				
Contractual Services	45,000	45,000	44,401	599
Total Other Financial Administration	<u>45,000</u>	<u>45,000</u>	<u>44,401</u>	<u>599</u>
Prosecuting Attorney				
Personal Services	977,718	1,032,355	1,002,067	30,288
Materials and Supplies	21,132	19,267	13,892	5,375
Allowances	63,782	66,971	66,971	0
Other	13,849	12,968	10,878	2,090
Total Prosecuting Attorney	<u>1,076,481</u>	<u>1,131,561</u>	<u>1,093,808</u>	<u>37,753</u>
Bureau of Inspection				
Contractual Services	60,000	61,027	60,901	126
Total Bureau of Inspection	<u>60,000</u>	<u>61,027</u>	<u>60,901</u>	<u>126</u>
Budget Commission				
Other	500	500	413	87
Total Budget Commission	<u>500</u>	<u>500</u>	<u>413</u>	<u>87</u>
Planning Commission				
Personal Services	99,762	99,762	64,653	35,109
Materials and Supplies	2,500	2,500	1,041	1,459
Contractual Services	1,500	1,500	525	975
Other	9,585	9,585	1,573	8,012
Total Planning Commission	<u>113,347</u>	<u>113,347</u>	<u>67,792</u>	<u>45,555</u>
Data Processing Board				
Materials and Supplies	9,000	9,000	4,700	4,300
Contractual Services	560,175	530,378	523,785	6,593
Capital Outlay	99,123	93,915	57,598	36,317
Other	500	500	0	500
Total Data Processing Board	<u>668,798</u>	<u>633,793</u>	<u>586,083</u>	<u>47,710</u>
Board of Elections				
Personal Services	520,585	520,585	512,760	7,825
Materials and Supplies	25,367	25,123	16,928	8,195
Contractual Services	213,934	243,647	213,412	30,235
Capital Outlay	4,000	9,500	9,426	74
Other	20,800	20,800	10,018	10,782
Total Board of Elections	<u>784,686</u>	<u>819,655</u>	<u>762,544</u>	<u>57,111</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, 2018*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Buildings and Grounds				
Personal Services	1,034,245	1,034,245	1,020,600	13,645
Materials and Supplies	60,601	103,702	87,575	16,127
Contractual Services	54,100	100,092	82,413	17,679
Capital Outlay	457,958	1,016,146	867,462	148,684
Other	381,093	352,496	273,910	78,586
Total Buildings and Grounds	<u>1,987,997</u>	<u>2,606,681</u>	<u>2,331,960</u>	<u>274,721</u>
Recorder				
Personal Services	377,474	377,474	350,957	26,517
Materials and Supplies	6,639	5,123	4,247	876
Contractual Services	67,751	58,894	58,893	1
Other	4,820	4,265	4,265	0
Total Recorder	<u>456,684</u>	<u>445,756</u>	<u>418,362</u>	<u>27,394</u>
Ross County Service Center				
Materials and Supplies	92,647	77,458	7,398	70,060
Contractual Services	264,440	254,178	174,145	80,033
Other	122,487	113,410	91,281	22,129
Total Ross County Service Center	<u>479,574</u>	<u>445,046</u>	<u>272,824</u>	<u>172,222</u>
Taxes on Property				
Levies and Assessments - Taxes	11,000	12,778	12,235	543
Election Expense	0	15,840	15,840	0
Delinquent Tax Advertising	1,000	1,000	772	228
Auditor and Treasurer Fees	90,000	90,000	84,774	5,226
Total Taxes on Property	<u>102,000</u>	<u>119,618</u>	<u>113,621</u>	<u>5,997</u>
Total General Government - Legislative and Executive	<u>7,768,014</u>	<u>8,391,357</u>	<u>7,317,316</u>	<u>1,074,041</u>
Judicial				
Common Pleas Court - Other				
Personal Services	214,951	216,836	213,405	3,431
Public Defender	707,656	707,656	641,912	65,744
Attorney Fees	87,600	148,100	100,529	47,571
Juror Fees	40,000	40,000	28,740	11,260
Contractual Services	26,236	25,108	25,108	0
Other	58,000	92,000	88,031	3,969
Total Common Pleas Court - Other	<u>1,134,443</u>	<u>1,229,700</u>	<u>1,097,725</u>	<u>131,975</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, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Court of Appeals				
Materials and Supplies	4,396	4,000	3,065	935
Capital Outlay	8,232	8,232	4,043	4,189
Other	64,288	61,309	47,377	13,932
Total Court of Appeals	76,916	73,541	54,485	19,056
Common Pleas Court #1				
Personal Services	289,807	289,807	283,148	6,659
Materials and Supplies	10,000	10,000	7,240	2,760
Contractual Services	6,000	6,000	536	5,464
Capital Outlay	6,500	6,500	4,484	2,016
Other	19,000	22,500	17,057	5,443
Total Common Pleas Court #1	331,307	334,807	312,465	22,342
Common Pleas Court #2				
Personal Services	298,822	298,822	234,280	64,542
Materials and Supplies	6,000	6,000	4,270	1,730
Contractual Services	3,443	3,400	0	3,400
Capital Outlay	5,075	5,000	0	5,000
Other	22,900	22,900	14,800	8,100
Total Common Pleas Court #2	336,240	336,122	253,350	82,772
Jury Commission				
Materials and Supplies	13,100	13,100	9,845	3,255
Capital Outlay	300	300	0	300
Other	700	700	455	245
Total Jury Commission	14,100	14,100	10,300	3,800
Juvenile Court				
Personal Services	998,729	1,016,929	1,007,480	9,449
Materials and Supplies	4,974	4,974	4,896	78
Capital Outlay	0	2,975	2,975	0
Other	36,169	29,548	23,349	6,199
Total Juvenile Court	1,039,872	1,054,426	1,038,700	15,726
Probate Court				
Personal Services	472,175	453,675	370,629	83,046
Materials and Supplies	13,525	13,525	13,140	385
Capital Outlay	3,713	4,590	3,835	755
Other	31,365	34,668	31,444	3,224
Total Probate Court	520,778	506,458	419,048	87,410

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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts				
Personal Services	477,264	491,126	480,540	10,586
Materials and Supplies	60,000	60,000	41,229	18,771
Contractual Services	10,000	4,330	0	4,330
Capital Outlay	6,070	11,170	11,170	0
Other	2,700	3,200	2,136	1,064
Total Clerk of Courts	<u>556,034</u>	<u>569,826</u>	<u>535,075</u>	<u>34,751</u>
Municipal Court				
County Share	148,700	148,700	139,075	9,625
Juror's Fees	8,500	8,500	5,450	3,050
Witness Fees	8,000	8,000	5,822	2,178
Criminal Prosecution	34,335	34,335	34,335	0
Indigent Defense	10,000	15,000	14,191	809
Total Municipal Court	<u>209,535</u>	<u>214,535</u>	<u>198,873</u>	<u>15,662</u>
Total General Government - Judicial	<u>4,219,225</u>	<u>4,333,515</u>	<u>3,920,021</u>	<u>413,494</u>
Public Safety				
Adult Probation				
Personal Services	197,902	250,737	95,004	155,733
Materials and Supplies	9,500	13,500	6,458	7,042
Capital Outlay	12,679	8,679	1,241	7,438
Other	8,713	8,713	8,456	257
Total Adult Probation	<u>228,794</u>	<u>281,629</u>	<u>111,159</u>	<u>170,470</u>
Juvenile Probation				
Personal Services	294,120	294,220	235,696	58,524
Materials and Supplies	1,381	1,381	350	1,031
Capital Outlay	0	1,048	1,048	0
Other	10,485	8,800	4,702	4,098
Total Juvenile Probation	<u>305,986</u>	<u>305,449</u>	<u>241,796</u>	<u>63,653</u>
Juvenile IV-E Program				
Personal Services	388,797	388,997	386,916	2,081
Materials and Supplies	3,734	3,734	886	2,848
Contractual Services	183,020	170,513	170,513	0
Other	17,009	16,791	8,849	7,942
Total Juvenile IV-E Program	<u>592,560</u>	<u>580,035</u>	<u>567,164</u>	<u>12,871</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Detention Home				
Other	578,026	582,813	582,813	0
Total Detention Home	578,026	582,813	582,813	0
Coroner				
Personal Services	294,194	294,194	277,607	16,587
Materials and Supplies	5,800	5,800	5,329	471
Contractual Services	1,600	1,600	1,020	580
Capital Outlay	1,750	6,637	6,505	132
Other	143,151	130,192	122,447	7,745
Total Coroner	446,495	438,423	412,908	25,515
Sheriff				
Personal Services	114,590	122,057	119,284	2,773
Allowances	33,993	40,154	35,692	4,462
Total Sheriff	148,583	162,211	154,976	7,235
Emergency Management				
Grants - Disaster Services	57,000	57,000	57,000	0
Total Emergency Management	57,000	57,000	57,000	0
Total Public Safety	2,357,444	2,407,560	2,127,816	279,744
Public Works				
Engineer				
Personal Services	163,951	164,451	156,376	8,075
Materials and Supplies	3,500	3,500	3,500	0
Construction - Sales Tax	149,500	149,500	149,500	0
Capital Outlay	9,316	7,770	5,737	2,033
Other	1,500	1,500	1,413	87
Total Engineer	327,767	326,721	316,526	10,195
Air Navigation Facilities				
Personal Services	21,300	21,300	20,525	775
Materials and Supplies	6,199	5,000	3,812	1,188
Contractual Services	68,645	68,037	24,481	43,556
Capital Outlay	5,000	5,000	628	4,372
Other	9,148	9,065	5,634	3,431
Total Air Navigation Facilities	110,292	108,402	55,080	53,322
Total Public Works	438,059	435,123	371,606	63,517

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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Health				
Vital Statistics				
Registration Fees	2,000	2,000	0	2,000
Total Vital Statistics	2,000	2,000	0	2,000
Agriculture				
Soil and Water - Grants	250,000	250,000	250,000	0
Extension Grants	290,000	290,000	290,000	0
Agricultural Society - Grants	12,500	12,500	12,500	0
Fair/Debt	87,500	87,500	87,500	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	1,500	1,500	588	912
Total Agriculture	644,800	644,800	643,888	912
Other Health				
Crippled Children Aid	130,211	130,211	92,998	37,213
Total Other Health	130,211	130,211	92,998	37,213
Total Health	777,011	777,011	736,886	40,125
Human Services				
Veteran's Assistance				
Personal Services	131,557	144,057	142,666	1,391
Materials and Supplies	6,577	6,577	6,510	67
Contractual Services	1,167	528	527	1
Relief Allowances	194,641	224,841	223,548	1,293
Capital Outlay	29,000	20,300	377	19,923
Other	8,240	4,240	3,524	716
Total Veteran's Assistance	371,182	400,543	377,152	23,391
Veteran's Service				
Personal Services	222,777	168,377	166,611	1,766
Burials	30,075	21,522	21,422	100
Other	80,604	99,553	84,550	15,003
Total Veteran's Service	333,456	289,452	272,583	16,869
Total Human Services	704,638	689,995	649,735	40,260
Economic Development and Assistance				
Grants - Other	386,250	386,250	355,156	31,094
Total Economic Development and Assistance	386,250	386,250	355,156	31,094
Intergovernmental				
Contractual Services	258,895	258,895	241,162	17,733
Total Intergovernmental	258,895	258,895	241,162	17,733

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, 2018*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Total Expenditures</i>	<u>16,909,536</u>	<u>17,679,706</u>	<u>15,719,698</u>	<u>1,960,008</u>
<i>Excess of Revenues Over Expenditures</i>	<u>6,795,592</u>	<u>6,025,422</u>	<u>9,245,725</u>	<u>3,220,303</u>
Other Financing Sources (Uses)				
Advances In	0	0	387,437	387,437
Advances Out	0	0	(100,210)	(100,210)
Transfers In	1,903,651	1,903,651	1,250,000	(653,651)
Transfers Out	<u>(9,341,347)</u>	<u>(10,201,948)</u>	<u>(10,201,904)</u>	<u>44</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(7,437,696)</u>	<u>(8,298,297)</u>	<u>(8,664,677)</u>	<u>(366,380)</u>
<i>Net Change in Fund Balance</i>	(642,104)	(2,272,875)	581,048	2,853,923
Fund Balance at Beginning of Year	6,355,659	6,355,659	6,355,659	0
Prior Year Encumbrances Appropriated	<u>592,104</u>	<u>592,104</u>	<u>592,104</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,305,659</u></u>	<u><u>\$4,674,888</u></u>	<u><u>\$7,528,811</u></u>	<u><u>\$2,853,923</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Motor Vehicle Gas Tax Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$4,400,000	\$4,400,000	\$4,588,353	\$188,353
Interest	3,200	3,200	22,369	19,169
Fines and Forfeitures	11,000	11,000	9,656	(1,344)
Charges for Services	0	933,176	933,064	(112)
Other	0	0	103,113	103,113
<i>Total Revenues</i>	4,414,200	5,347,376	5,656,555	309,179
Expenditures				
<i>Current:</i>				
Public Works				
Personal Services	2,341,022	2,401,606	2,256,459	145,147
Materials and Supplies	599,390	843,263	773,645	69,618
Capital Outlay	1,188,306	2,370,028	2,315,654	54,374
Other	450,145	476,895	470,390	6,505
Total Public Works	4,578,863	6,091,792	5,816,148	275,644
<i>Total Expenditures</i>	4,578,863	6,091,792	5,816,148	275,644
<i>Excess of Revenues Under Expenditures</i>	(164,663)	(744,416)	(159,593)	584,823
Other Financing Sources (Uses)				
Advances In	0	0	66,222	66,222
Transfers Out	(134,800)	(136,545)	(136,545)	0
<i>Total Other Financing Sources (Uses)</i>	(134,800)	(136,545)	(70,323)	66,222
<i>Net Change in Fund Balance</i>	(299,463)	(880,961)	(229,916)	651,045
Fund Balances at Beginning of Year	686,147	686,147	686,147	0
Prior Year Encumbrances Appropriated	299,463	299,463	299,463	0
Fund Balances at End of Year	\$686,147	\$104,649	\$755,694	\$651,045

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$7,692,866	\$7,692,866	\$8,028,326	\$335,460
Intergovernmental	5,732,731	5,976,731	6,069,726	92,995
Interest	7,500	7,500	2,813	(4,687)
Other	115,482	115,482	326,192	210,710
<i>Total Revenues</i>	13,548,579	13,792,579	14,427,057	634,478
Expenditures				
<i>Current:</i>				
Human Services				
Personal Services	7,950,245	7,949,080	7,431,498	517,582
Materials and Supplies	204,821	201,097	100,485	100,612
Contractual Services	4,415,394	4,432,822	4,345,032	87,790
Capital Outlay	81,500	119,775	99,695	20,080
Other	583,417	923,132	844,037	79,095
<i>Total Human Services</i>	13,235,377	13,625,906	12,820,747	805,159
<i>Total Expenditures</i>	13,235,377	13,625,906	12,820,747	805,159
<i>Excess of Revenues Over Expenditures</i>	313,202	166,673	1,606,310	1,439,637
Other Financing Uses				
Advances Out	0	0	(99,282)	(99,282)
Transfers Out	(50,000)	(50,000)	(50,000)	0
<i>Total Other Financing Uses</i>	(50,000)	(50,000)	(149,282)	(99,282)
<i>Net Change in Fund Balance</i>	263,202	116,673	1,457,028	1,340,355
Fund Balances at Beginning of Year	4,660,724	4,660,724	4,660,724	0
Prior Year Encumbrances Appropriated	198,633	198,633	198,633	0
Fund Balances at End of Year	\$5,122,559	\$4,976,030	\$6,316,385	\$1,340,355

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Assets		
<i>Current Assets:</i>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$236,923	\$1,456,478
Accounts Receivable	18,887	0
Intergovernmental Receivable	0	9,085
Prepaid Items	0	447,737
<i>Total Current Assets</i>	<u>255,810</u>	<u>1,913,300</u>
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	36,981	0
<i>Total Noncurrent Assets</i>	<u>51,415</u>	<u>0</u>
<i>Total Assets</i>	<u>307,225</u>	<u>1,913,300</u>
Liabilities		
<i>Current Liabilities:</i>		
Accounts Payable	652	0
Contracts Payable	1,700	0
Unearned Revenue	1,350	0
Claims Payable	0	60,160
<i>Total Current Liabilities</i>	<u>3,702</u>	<u>60,160</u>
<i>Long-Term Liabilities:</i>		
Claims Payable	0	88,901
<i>Total Liabilities</i>	<u>3,702</u>	<u>149,061</u>
Net Position		
Investment in Capital Assets	51,415	0
Unrestricted	252,108	1,764,239
<i>Total Net Position</i>	<u>\$303,523</u>	<u>\$1,764,239</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, 2018*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
Operating Revenues		
Charges for Services	\$55,022	\$8,786,364
Miscellaneous	1,342	97,269
<i>Total Operating Revenues</i>	<u>56,364</u>	<u>8,883,633</u>
Operating Expenses		
Contractual Services	21,993	8,630,913
Materials and Supplies	2,637	0
Claims	0	45,584
Refunds	0	36,461
Other	9,268	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>38,898</u>	<u>8,712,958</u>
<i>Operating Income (Loss)</i>	<u>17,466</u>	<u>170,675</u>
<i>Change in Net Position</i>	17,466	170,675
<i>Net Position at Beginning of Year</i>	<u>286,057</u>	<u>1,593,564</u>
<i>Net Position at End of Year</i>	<u><u>\$303,523</u></u>	<u><u>\$1,764,239</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	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	\$48,873	\$8,786,364
Other Cash Receipts	1,342	181,861
Cash Payments for Goods and Services	(22,278)	(8,631,790)
Other Cash Payments	(9,268)	(36,461)
<i>Net Cash from (for) Operating Activities</i>	<u>18,669</u>	<u>299,974</u>
<i>Net Increase in Cash and Cash Equivalents</i>	18,669	299,974
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>218,254</u>	<u>1,156,504</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$236,923</u></u>	<u><u>\$1,456,478</u></u>
Reconciliation of Operating Income (Loss) to Net Cash from (for) Operating Activities		
Operating Income (Loss)	\$17,466	\$170,675
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	(6,676)	0
Intergovernmental Receivable	0	84,592
Prepaid Assets	0	(877)
<i>Increase (Decrease) in Liabilities:</i>		
Accounts Payable	652	0
Contracts Payable	1,700	0
Unearned Revenue	527	0
Claims Payable	0	45,584
<i>Net Cash from (for) Operating Activities</i>	<u><u>\$18,669</u></u>	<u><u>\$299,974</u></u>

See accompanying notes to the basic financial statements.

Ross County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018

	Private Purpose Trust Fund	Agency Funds
Assets		
Equity in Pooled Cash, Cash Equivalents and Investments	\$6,043	\$13,068,317
Cash and Cash Equivalents in Segregated Accounts	0	1,652,384
Intergovernmental Receivable	0	2,486,886
Property Taxes Receivable	0	50,778,032
	6,043	67,985,619
Liabilities		
Intergovernmental Payable	0	66,703,272
Undistributed Monies	0	439,162
Deposits Held and Due To Others	0	843,185
	0	\$67,985,619
Net Position		
Held in Trust for Other Individuals and Organizations	6,043	
	\$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, 2018

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

See accompanying notes to the basic financial statements.

NOTE 1 – DESCRIPTION OF ROSS COUNTY AND REPORTING ENTITY

A. Ross County

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

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

B. Reporting Entity

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

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

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

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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
- * Ross County Park District
- * Emergency Planning Agency
- * South Central Ohio Job and Family Services
- * South Central Ohio Regional Juvenile Detention Center
- * Ross County Convention Facilities Authority

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

A. Basis of Presentation

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

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

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

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

B. Fund Accounting

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

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

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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.

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Deferred Outflows/Inflows of Resources – In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide Statement of Net Position and include deferred charges on refunding, pension expense and OPEB expense. A deferral on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. A deferral for pension/OPEB results from changes in Net Pension/OPEB Liability not recognized as a component of current year pension expense. This amount is deferred and amortized over various periods as instructed by the pension/OPEB plan administrators. Deferred outflows of resources related to pensions/OPEB are explained further in Notes 12 and 13.

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

	Governmental Activities
<i>Deferred Outflows of Resources:</i>	
Deferred Charges on Refunding	\$167,271
Pension	6,328,871
OPEB	1,174,647
Total Deferred Outflows of Resources	\$7,670,789

In addition to liabilities, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position/fund balance that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, capital lease and unavailable revenues. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. Capital lease represents amounts for which there is a receivable as of December 31, 2018, but which revenue will not be recognized until future periods. These amounts have been recorded as deferred inflows on both the government-wide Statement of Net Position and the governmental fund Balance Sheet. Unavailable revenue is reported only on the governmental funds Balance Sheet, and represents receivables that will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, state-levied shared taxes (including motor vehicle license fees and gasoline taxes), grants and entitlements. These amounts are deferred and recognized as inflows of resources in the period the amounts become available. Additionally, deferred inflows related to pension/OPEB are reported in the government-wide Statement of Net Position. Deferred inflows related to pension/OPEB result from changes in Net Pension/OPEB Liability not recognized as a component of current year pension/OPEB expense. Deferred inflows of resources related to pension/OPEB are explained further in Note 12 and Note 13.

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Governmental Activities
<i>Deferred Inflows of Resources:</i>	
Nonexchange Revenue	\$14,036,760
Pensions	5,117,178
OPEB	1,331,684
Total Deferred Inflows of Resources	\$20,485,622

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	\$4,050,734	\$0	\$8,306,485	\$1,989,456	\$14,346,675
Sales Taxes	1,547,038	0	0	0	1,547,038
Grants, Entitlements, Shared Revenue	547,349	1,430,670	335,849	1,599,540	3,913,408
Charges for Services	10,632	0	0	0	10,632
Capital Lease	1,506,226	0	0	0	1,506,226
Total Deferred Inflows of Resources	\$7,661,979	\$1,430,670	\$8,642,334	\$3,588,996	\$21,323,979

Pensions/Other Postemployment Benefits (OPEB)

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

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

E. Budgetary Process

All funds, except 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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018.

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

The Jail Commissary Fund (nonmajor special revenue), Unclaimed Monies Fund (combined with the General Fund), and Medicaid Sales Tax Transition Fund (combined with the General Fund) are not required by law to be budgeted and appropriated and the County does not legally adopt annual budgets for them; therefore, no budgetary schedules are presented for these funds.

F. Cash, Cash Equivalents and Investments

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

During 2018, the County's investments were limited to certificates of deposit, STAR Ohio, Federal government securities, Federal agency securities and money market funds. All investments are reported at fair value, except for nonparticipating investment contracts. Nonparticipating investment contracts such as certificates of deposit are reported at cost. Fair value is based on quoted market prices. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million. All accounts of the participant will be combined for these purposes.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018 amounted to \$623,821 and includes \$444,778 assigned from other funds of the County. The County also recognized a decrease in fair value of investments of \$166,527 in the General Fund for 2018.

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, 2018 are recorded as prepaid items using the consumption method. Under the consumption method, a current asset is recorded for the prepaid amount and an expenditure/expense is recorded in the year in which the services are used or consumed.

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets, donated works of art or similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The County maintains a capitalization threshold of \$5,000. The County's infrastructure consists of roads, bridges, and culverts. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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,

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

compensated absences, net pension liability, and net OPEB liability that will be paid from governmental funds are reported as a liability on the fund financial statements only to the extent that they are due for payment during the current year. Bonds and capital leases are recognized as a liability in the governmental fund financial statements when due.

M. Fund Balances

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

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

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

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

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

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

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

N. Net Position

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The government-wide Statement of Net Position reports \$18,662,675 of the restricted component of net position, none of which is restricted by enabling legislation. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

O. Operating Revenues and Expenses

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

P. Interfund Transactions

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds.

Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Q. Estimates

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

NOTE 3 - BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures for all funds (budget basis) rather than as a restriction, commitment or assignment of fund balance.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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	(\$1,352,898)	(\$98,271)	\$1,310,666
<i>Adjustments:</i>			
Revenue Accruals	225,487	1,228	(42,811)
Expenditure Accruals	205,488	(45,917)	426,997
Other Sources (Uses)	238,542	66,222	(99,282)
Encumbrances	(323,433)	(153,178)	(138,542)
<i>Prospective Difference:</i>			
Activity of Funds Reclassified for GAAP Reporting Purposes	1,587,862	0	0
Budget Basis	\$581,048	(\$229,916)	\$1,457,028

NOTE 4 - NEW GASB PRONOUNCEMENTS AND RESTATEMENT OF BEGINNING BALANCES

For 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, GASB Statement No. 85, *Omnibus 2017*, and GASB Statement No. 86, *Certain Debt Extinguishments*.

GASB Statement No. 75 improves the accounting and financial reporting by state and local governments for postemployment benefits other than pension (OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The implementation of GASB Statement No. 75 affected the County's postemployment benefit plan disclosures, as presented in Note 13 to the basic financial statements, and added required supplementary information which can be found following these notes to the basic financial statements.

GASB Statement No. 85 addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and OPEB. The implementation of GASB Statement No. 85 did not have an effect on the financial statements of the County.

GASB Statement No. 86 improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources – resources other than the proceeds of refunding debt – are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the County.

A net position restatement is required in order to implement GASB Statement No. 75. In addition to GASB 75's impact on beginning net position, the County also discovered errors in previously reported accumulated depreciation related to infrastructure. The governmental activities at January 1, 2018 have been restated as follows:

	Governmental Activities
Net Position December 31, 2017	\$44,607,206
<i>Adjustments:</i>	
Net OPEB Liability	(11,873,966)
Deferred Outflow - Payments Subsequent to Measurement Date	192,948
Deferred Inflows	(71,386)
Corrections for Accumulated Depreciation	10,580,280
Restated Net Position 1/1/18	\$43,435,082

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available. The restatement has no effect on fund balances.

For 2018, the County also consolidated some on the Nonmajor Special Revenue Funds that are reported within the Other Nonmajor Governmental Funds. This was done to combine into a single fund presentation, grants that are common in their administration by department and/or function. The new funds created by this consolidation include the Court General Projects Fund, Sheriff Grants Fund, Prison Diversion Grants Fund, Child Care Grants Fund, Court Grants Fund, and VOCA Grants Fund. This change had no effect on the fund balances of the County.

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;

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 40% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the Federal Deposit Insurance Corporation (FDIC) when the obligations are eligible for purchase by the Federal Reserve System and mature no later than 180 days after purchase.
10. Up to 15% of the County's total average portfolio in high-grade notes issued by U.S. corporations, and the notes mature no later than three years after purchase.
11. High grade debt interests issued by foreign nations diplomatically recognized by the U.S government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed 1% of the County's total average portfolio and shall mature no later than five years after purchase.

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

The amount available for deposit and investment is as follows:

<i>Cash, Cash Equivalents and Investments (Carrying Amounts)</i>	
Pooled	\$43,150,742
Segregated	2,224,511
Reconciling Items (Net) to Arrive at Bank Balances of Deposits	449,947
Total Bank Balances - Deposits and Investments	\$45,825,200

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018, the carrying amount of all County deposits was \$9,745,180. Based on the criteria described in GASB Statement No. 40, \$5,579,539 of the \$10,205,127 in bank balances of the County was exposed to custodial risk as discussed above, while \$4,625,588 was covered by FDIC. The \$5,579,539 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 has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

All of the County’s financial institutions are enrolled in the OPCS.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Investments - As of December 31, 2018, 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	\$1,738,609	\$649,090	\$491,215	\$598,304
Federal National Mortgage Association	2,412,157	1,983,788	428,369	0
Federal Home Loan Mortgage Corporation Notes	4,566,362	741,113	2,741,394	1,083,855
Federal Farm Credit Bank Notes	755,878	0	263,143	492,735
U.S. Treasury Notes	867,661	867,661	0	0
STAR Ohio	25,279,406	25,279,406	0	0
Totals	\$35,620,073	\$29,521,058	\$3,924,121	\$2,174,894

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

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County’s policy limits its investments to those authorized by State statute. Standard and Poor’s has assigned a rating of “AAAm” to STAR Ohio and a rating of AA+ to the Federal agency securities, and U.S. Treasury Notes. 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, Federal Farm Credit Bank Notes, U.S. Treasury Notes, and STAR Ohio were 4.9%, 6.8%, 12.8%, 2.1%, 2.4%, and 71.0%, respectively, of the County’s total investments.

The County has categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above chart identifies the County’s recurring fair value measurements as of December 31, 2018. As discussed further in Note 2, STAR Ohio is reported at its share price. All of the County’s other investments are Level 1 inputs.

NOTE 6 – INTERFUND TRANSACTIONS

Interfund transactions resulting in assets and liabilities between funds as of December 31, 2018 are as follows:

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

A. Interfund Receivable/Payables

Interfund receivables/payables are due to lags between the dates that interfund goods and services are provided, transactions are recorded in the accounting system, and payments between funds are made. The County expects to repay all interfund balances within the next year.

Funds	Receivables	Payables
General	\$865,415	\$0
Motor Vehicle Gas Tax	16,653	600,000
Board of Developmental Disabilities	117,150	0
Other Nonmajor Governmental	0	399,218
Totals	\$999,218	\$999,218

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	\$1,554,733	\$0
Motor Vehicle Gas Tax	175,900	0
Board of Developmental Disabilities	1,237,367	0
Other Nonmajor Governmental	0	2,968,000
Totals	\$2,968,000	\$2,968,000

C. Interfund Transfers

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Transfer to Funds
Transfer from Funds	Other Nonmajor Governmental
General	\$2,154,368
Motor Vehicle Gas Tax	136,545
Board of Developmental Disabilities	50,000
Other Nonmajor Governmental	11,271
Totals	\$2,352,184

NOTE 7 – RECEIVABLES

Receivables at December 31, 2018 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	\$1,007,876
<i>Motor Vehicle Gas Tax Fund</i>	
Auto Tax and Gas Tax Distributions	2,150,775
<i>Board of Developmental Disabilities Fund</i>	
State/Federal Funding	543,162
<i>Other Nonmajor Governmental Funds</i>	
Small Cities Block Grant	763,200
Prison Diversion Grants	329,939
Child Care Grants	197,491
Small Cities Revolving Loan	200,000
Airport Construction Grant	168,104
Sheriff Grants	69,891
Children Services State Funding	60,528
Emergency Management	56,500
Senior Citizens State Funding	38,573
Court Grants	40,408
VOCA/SVAA Grants	25,253
Other Grants	2,257
Total Other Nonmajor Governmental Funds	1,952,144

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

<i>Internal Service Fund</i>	
Ross County Group Insurance	9,085
<i>Fiduciary Funds</i>	
Library and Local Government Distributions	1,579,746
Auto Tax and Gas Tax Distributions	907,140
Total Fiduciary Funds	2,486,886
Total Intergovernmental Receivables	\$8,149,928

NOTE 8 – CAPITAL ASSETS

A summary of changes in general capital assets during 2018 were as follows:

	Restated Balance			Balance
	January 1,	Additions	Deletions	December 31,
	2018	2018	2018	2018
Governmental Activities:				
<i>Nondepreciable Capital Assets:</i>				
Land	\$3,475,605	\$48,359	\$0	\$3,523,964
Construction in Progress	1,079,085	3,948,862	(2,790,718)	2,237,229
Total Nondepreciable Capital Assets	4,554,690	3,997,221	(2,790,718)	5,761,193
<i>Depreciable Capital Assets:</i>				
Land Improvements	7,129,375	0	0	7,129,375
Buildings, Structures and Improvements	35,472,155	2,939,623	0	38,411,778
Furniture, Fixtures and Equipment	11,623,216	1,000,809	(183,026)	12,440,999
Infrastructure	50,432,128	2,459,127	(23,849)	52,867,406
Total Depreciable Capital Assets	104,656,874	6,399,559	(206,875)	110,849,558
<i>Accumulated Depreciation:</i>				
Land Improvements	(5,292,697)	(243,746)	0	(5,536,443)
Buildings, Structures and Improvements	(24,097,641)	(927,326)	0	(25,024,967)
Furniture, Fixtures and Equipment	(7,181,332)	(785,880)	122,287	(7,844,925)
Infrastructure	(28,948,820)	(2,039,564)	23,849	(30,964,535)
Total Accumulated Depreciation	(65,520,490)	(3,996,516)	146,136	(69,370,870)
Depreciable Capital Assets, Net	39,136,384	2,403,043	(60,739)	41,478,688
Governmental Activities Capital Assets, Net	\$43,691,074	\$6,400,264	(\$2,851,457)	\$47,239,881

At December 31, 2018, furniture, fixtures and equipment include \$316,212 of capital assets under capital leases.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

Governmental Activities	
<i>General Government:</i>	
Legislative and Executive	\$463,118
Judicial	34,795
Public Safety	631,030
Public Works	2,714,827
Human Services	151,122
Conservation and Recreation	1,624
Governmental Activities Depreciation Expense	\$3,996,516

A summary of changes in capital assets during 2018 for business-type activities were as follows:

	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018
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	(208,006)	(5,000)	0	(213,006)
Total Accumulated Depreciation	(208,006)	(5,000)	0	(213,006)
Depreciable Capital Assets, Net	41,981	(5,000)	0	36,981
Business-Type Activities Capital Assets, Net	\$56,415	(\$5,000)	\$0	\$51,415

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, 2018

NOTE 9 – LONG-TERM OBLIGATIONS

The County's long-term obligations activity for the year ended December 31, 2018 was as follows:

Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Restated Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018	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	\$2,905,000	\$0	\$2,905,000	\$0	\$0
Issuance Premium on Debt	5,777	0	5,777	0	0
Various Purpose - Series 2018 2018-2028 3.30%; \$2,630,000	0	2,630,000	40,000	2,590,000	225,000
Correctional Facility Improvements 2018-2028 2.00%; \$6,130,000	0	6,130,000	320,000	5,810,000	160,000
Issuance Premium on Debt	0	218,790	0	218,790	9,116
Total General Obligation Bonds Payable	2,910,777	8,978,790	3,270,777	8,618,790	394,116
<i>Sales Tax Refunding Bonds Payable:</i>					
Various Purpose - Series 2012 2012-2024 2.00%-2.50%; \$4,435,000	2,835,000	0	415,000	2,420,000	420,000
Issuance Premium on Debt	108,327	0	15,476	92,851	15,475
Total Sales Tax Refunding Bonds Payable	2,943,327	0	430,476	2,512,851	435,475
<i>Net Pension Liability:</i>					
OPERS	26,556,166	0	7,580,182	18,975,984	0
STRS	3,525,186	0	935,246	2,589,940	0
Total Net Pension Liability	30,081,352	0	8,515,428	21,565,924	0
<i>Net OPEB Liability:</i>					
OPERS	11,294,978	1,217,033	0	12,512,011	0
STRS	578,988	0	578,988	0	0
Total Net OPEB Liability	11,873,966	1,217,033	578,988	12,512,011	0
<i>Other Long-Term Obligations:</i>					
Compensated Absences	2,089,003	1,889,612	1,432,991	2,545,624	1,302,584
Capital Leases	143,282	48,685	54,834	137,133	43,013
Claims Payable	103,477	48,162	2,578	149,061	60,160
Total Other Long-Term Obligations	2,335,762	1,986,459	1,490,403	2,831,818	1,405,757
Governmental Activities Long-Term Obligations	\$50,145,184	\$12,182,282	\$14,286,072	\$48,041,394	\$2,235,348

The County pays obligations related to employee compensation from the fund(s) benefitting from their service. The pension and OPEB amounts are paid from the fund from which the respective employees' salaries are paid. Most of the County's employees are paid from the General Fund, with the remainder being paid from the Motor Vehicle Gas Fund, Board of Developmental Disabilities Fund, Certificate of Title Fund, and other nonmajor special revenue funds.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The Various Purpose – Series 2008 bonds included serial and term bonds outstanding in the amount of \$1,080,000 and \$2,540,000, respectively. The serial bonds were paid from 2012 – 2018, while the term bonds were refunded on December 1, 2018.

The Various Purpose – Series 2018 bonds were issued to refund the \$2,540,000 Series 2008 bonds. The refunded bonds were paid off by the escrow agent on December 1, 2018. The refunding resulted in a savings reduction of \$111,991 in future debt service payments and an economic gain of \$72,386.

The Correctional Facility Improvements bonds were issued to make various improvements to the Ross County-Chillicothe Law Enforcement Complex, including the roof, interior, and infirmary of the building.

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

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

Both the Correctional Facility Improvements 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 \$218,790 and \$92,851, respectively.

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 2018 are as follows:

For the Year Ended		
December 31	Principal	Interest
2019	\$805,000	\$361,320
2020	830,000	338,095
2021	855,000	314,155
2022	875,000	290,860
2023	895,000	267,025
2024-2028	2,565,000	1,036,055
2029-2033	1,185,000	681,476
2034-2038	1,440,000	425,276
2039-2042	1,370,000	123,598
Totals	\$10,820,000	\$3,837,860

Long-Term Bonds – All long-term bonds issued for governmental purposes of the County are retired through the Bond Retirement Fund from funds transferred in by the General Fund and Motor Vehicle Gas Tax Fund. The Various Purpose – Series 2018 and Correctional Facility Improvements bonds are general obligation bonds secured by the County’s ability to levy a voted or unvoted property tax within the limitations of Ohio law. These bonds are also backed by the full faith and credit of the County as additional security.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 \$2,625,700, payable through December 2024. For the current year, permissive sales tax revenues were \$15,033,450.

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

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

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

All sick leave, vacation, and compensatory time is compensated at the employee’s current rate of pay at the time of retirement or termination. Compensated absences are paid from the General, 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 \$316,212, 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 \$54,834 were made in 2018 and are reflected as debt service principal in the General Fund.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The County's future minimum lease payments under capital lease obligations as of December 31, 2018 are as follows:

For the Year Ended December 31	Capital Lease Payments
2019	\$51,786
2020	43,829
2021	33,454
2022	16,191
2023	10,590
Total Minimum Lease Payments	155,850
Less: Amount Representing Interest	18,717
Present Value of Net Minimum Lease Payments	\$137,133

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

NOTE 10 – CAPITAL LEASE – LESSOR DISCLOSURE

The County is the lessor in a direct financing lease with the Ross County Health District (lessee) for an office building and land. By its original terms, the lease began on September 1, 2014 and was scheduled to end on August 31, 2029; however, the Ross County Commissioners passed a resolution on December 19, 2016 extending the lease to December 31, 2030 and deferring all 2017 quarterly payments in the amount of \$125,519. Under the lease agreement, the lessee has an option to purchase the office building and land at the end of the lease term and, during the term of the lease, is required to pay the cost of taxes, insurance, utilities, maintenance and repair of the leased property. The County has recognized a lease receivable of \$1,537,606 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, 2018:

For the Year Ended December 31	Capital Lease Receivable
2019	\$125,519
2020	125,519
2021	125,519
2022	125,519
2023	125,519
2024-2028	627,599
2029-2030	282,412
Total Future Minimum Lease Receivable	1,537,606
Less: Unearned Interest Income	(183,483)
Net Minimum Lease Receivable	\$1,354,123

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 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, 2018, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$26,420,074. Of this amount, \$23,950,074 was payable on the 2010 Series, and \$2,470,000 on the 1998 Series.

B. Ross County Community Improvement Corporation

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

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

NOTE 12 – PENSION PLANS

Net Pension Liability

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

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

A. Ohio Public Employees Retirement System (OPERS)

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be 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):

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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.

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%.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

	2018		2017	
	State and Local	Law Enforcement	State and Local	Law Enforcement
Statutory Maximum Contribution Rates				
Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	**	10.0%	**
Actual Contribution Rates				
Employer:				
Pension	14.0%	18.1%	13.0%	17.1%
Post-employment Health Care Benefits	0.0%	0.0%	1.0%	1.0%
Total Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	13.0%	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 \$2,336,507 for 2018. Of this amount, \$174,279 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, 2017, 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:

	OPERS
Proportionate Share of the Net Pension Liability:	
Current Measurement Date	0.120958%
Prior Measurement Date	0.116945%
Change in Proportionate Share	0.004013%
Proportion of the Net Pension Liability	\$18,975,984
Pension Expense	\$4,506,652

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	OPERS
Deferred Outflows of Resources	
Differences Between Expected and Actual Experience	\$19,379
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0
Changes of assumptions	2,267,747
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	491,061
County Contributions Subsequent to the Measurement Date	2,336,507
Total Deferred Outflows of Resources	\$5,114,694
Deferred Inflows of Resources	
Differences Between Expected and Actual Experience	\$373,955
Net difference between projected and actual earnings on pension plan investments	4,073,893
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	66,568
Total Deferred Inflows of Resources	\$4,514,416

\$2,336,507 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, 2018. 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:	
2019	\$1,901,901
2020	(170,181)
2021	(1,793,928)
2022	(1,674,021)
Total	(\$1,736,229)

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, using the following actuarial assumptions, applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

valuation, reflecting experience study results, prepared as of December 31, 2017, are presented below.

Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
<i>COLA or Ad Hoc COLA:</i>	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.5 percent
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

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

During 2017, OPERS manages investments in three investment portfolios: the Defined Benefits portfolio, the Health Care 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, and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money weighted rate of return expressing investment performance, net of investments expense and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 16.82 percent for 2017.

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 2017 and the long-term expected real rates of return:

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.20%
Domestic Equities	19.00%	6.37%
Real Estate	10.00%	5.26%
Private Equity	10.00%	8.97%
International Equities	20.00%	7.88%
Other investments	18.00%	5.26%
Total	100.00%	5.66%

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5%, 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 (6.5%) or one-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's Proportionate Share of the Net Pension Liability	\$33,696,513	\$18,975,984	\$6,703,499

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. Effective July 1, 2017, the cost-of-

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

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, 12% of the 14% member rate goes to the DC Plan and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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. For the year ended December 31, 2018, 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 2018 contribution rates were equal to the statutory maximum rates.

The County's contractually required pension contributions to STRS were \$207,111 for 2018. 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, 2018, 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	STRS
Proportionate Share of the Net Pension Liability:	
Current Measurement Date	0.011779%
Prior Measurement Date	0.014840%
Change in Proportionate Share	-0.003061%
Proportion of the Net Pension Liability	\$2,589,940
Pension Expense	\$317,195

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resource related to pensions from the following sources:

	STRS
Deferred Outflows of Resources	
Differences Between Expected and Actual Experience	\$59,785
Changes in Assumptions	458,987
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	593,155
County Contributions Subsequent to the Measurement Date	102,250
Total Deferred Outflows of Resources	\$1,214,177
Deferred Inflows of Resources	
Differences Between Expected and Actual Experience	\$16,914
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	157,048
Changes in proportion and differences between County contributions and proportionate share of contributions	428,800
Total Deferred Inflows of Resources	\$602,762

\$102,250 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, 2019. 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:	
2019	\$410,963
2020	213,483
2021	25,520
2022	(140,801)
Total	\$509,165

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Actuarial Assumptions - STRS

The total pension liabilities in the July 1, 2018 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	12.50% at age 20 to 2.50% at age 65
Payroll increases	3.00%
Investment Rate of Return	7.45%, net of investment expenses
Discount Rate of Return	7.45%
Cost-of-Living Adjustments (COLA)	0.00% effective July 1, 2017

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Domestic Equity	28.00%	7.35%
International Equity	23.00%	7.55%
Alternatives	17.00%	7.09%
Fixed Income	21.00%	3.00%
Real Estate	10.00%	6.00%
Liquidity Reserves	1.00%	2.25%
 Total	 <u>100.00%</u>	

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Discount Rate

The discount rate used to measure the total pension liability was 7.45% as of June 30, 2018. 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, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

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 7.45%, 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 (6.45%) or one-percentage-point higher (8.45%) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$3,782,266	\$2,589,940	\$1,580,797

NOTE 13 – DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

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

The net OPEB liability represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB 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 these estimates 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 OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

A. Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent 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 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2018.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportion of the Net OPEB Liability:	
Current Measurement Date	0.115220%
Prior Measurement Date	0.111828%
Change in Proportionate Share	0.003392%
Proportionate Share of the Net OPEB Liability	\$12,512,011
OPEB Expense	\$1,156,080

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences between Expected and Actual Experience	\$9,747
Changes of assumptions	911,007
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	231,786
Total Deferred Outflows of Resources	\$1,152,540
Deferred Inflows of Resources	
Net difference between Projected and Actual Earnings on OPEB Plan Investments	\$932,062
Total Deferred Inflows of Resources	\$932,062

No amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS
Year Ending December 31:	
2019	\$318,018
2020	318,018
2021	(182,541)
2022	(233,017)
Total	\$220,478

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate

A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$16,622,746	\$12,512,011	\$9,186,467

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$11,971,327	\$12,512,011	\$13,070,523

B. State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2018, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset was measured as of June 30, 2018, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement system relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	STRS
Proportion of the Net OPEB Asset	
Current Measurement Date	0.01177901%
Prior Measurement Date	0.01483963%
Change in Proportionate Share	-0.00306062%
Proportionate Share of the Net OPEB Asset	\$189,277
OPEB Expense	(\$428,713)

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	STRS
Deferred Outflows of Resources	
Differences Between Expected and Actual Experience	\$22,107
Total Deferred Outflows of Resources	\$22,107
Deferred Inflows of Resources	
Differences Between Expected and Actual Experience	\$11,028
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	21,623
Change in Assumptions	257,905
Changes in Proportionate Share and Difference Between County Contributions and Proportionate Share of Contributions	109,066
Total Deferred Inflows of Resources	\$399,622

No amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	STRS
Fiscal Year Ending June 30:	
2019	(\$66,240)
2020	(66,240)
2021	(66,240)
2022	(101,357)
2023	(39,593)
Thereafter	(37,845)
Total	(\$377,515)

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented below:

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 percent initial, 4 percent ultimate

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	<u>1.00</u>	2.25
Total	<u><u>100.00 %</u></u>	

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Discount Rate

The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was not projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was used to measure the total OPEB asset at June 30, 2018.

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

The following table represents the net OPEB asset as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$162,228)	(\$189,277)	(\$212,010)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$210,727)	(\$189,277)	(\$167,493)

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 \$3,000,000 for unmanned aircraft general liability and law enforcement liability, \$1,000,000 for law enforcement liability, \$1,000,000 for automobile liability, \$1,000,000 for public officials' errors and omissions liability, \$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 \$138,002,085. Other property insurance includes the following: \$2,500,000 for extra expense/business income, \$5,000,000 for automatic acquisition, \$100,000 for property in transit, \$100,000,000 for flood damage, \$100,000,000 for earthquake damage, \$2,500,000 for valuable papers, \$1,000,000 for accounts receivable, \$250,000 for unintentional omissions, the lesser of actual cash value or cost of repair for automobile damage, and replacement cost or actual cash value for contractor's equipment. Comprehensive

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

equipment coverage is carried on the boiler, machinery, and data processing equipment in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 for theft, disappearance, and destruction at the County offices; and cyber liability coverage in the amount of \$5,000,000.

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

The County participates in the Workers' Compensation Program provided by the State of Ohio. The County belongs to a pool with other Ohio counties (through the County Commissioners Association of Ohio) for a workers' compensation group-rating program. As a part of this group-rating program, the County maintains a reserve within the internal service fund to account for and finance the program. The County uses a cost-guaranteed program provided by the Bureau of Ohio Workers' Compensation to cover injured workers' claims. All departments of the County participate in the program and make per capita payments to the County's internal service fund. A liability for unpaid workers' compensation claims costs of \$149,061 has been accrued as of December 31, 2018.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2017 and 2018 are:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2017	\$117,519	\$11,689	\$25,731	\$103,477
2018	103,477	45,584	0	149,061

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 2017 real and public utility property. The assessed value by property classification upon which 2018 revenues were derived follows:

Property Classification	Assessed Values
Real Property	\$1,224,467,190
Public Utility Personal Property	122,951,800
Total	\$1,347,418,990

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

A summary of voted millage follows:

Levy Purpose	Original Collection Year	(a) Authorized Rate	(b) Rate Levied for		Final Collection Year
			Current Year		
			R/A	C/I	
Children Services (c)	2014	1.00	0.75	0.96	2018
Senior Citizens (c)	2018	0.50	0.40	0.48	2022
Senior Citizens (c)	2016	0.30	0.28	0.29	2020
Developmental Disabilities (c)	2011	3.80	3.40	3.67	Continuing
Developmental Disabilities (c)	2017	3.00	2.85	2.97	Continuing
Totals		8.60	7.68	8.37	

(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 2018, real property taxes were levied on January 1, 2018, on assessed values as of January 1, 2017, 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 16, 2018 and July 13, 2018. 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, 2018. 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 2019 were recorded as revenue in 2018; the remaining receivable is offset by a credit to deferred inflows of resources in the fund financial statements.

NOTE 16 – TAX ABATEMENTS

A tax abatement is defined as a reduction in tax revenues that result from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forego tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018 follows:

Program	Tax Abated	Amount
Enterprise Zone Agreements	Property Tax	\$90,865

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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018, these sales taxes generated a combined total of \$15,033,450 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018, the County distributed \$250,000 in operating grants to the Park District. The County is the fiscal agent for the Park District; therefore, the activities of the Park District are reflected as 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.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018, contributed \$582,813 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 2018, the County contributed \$241,162 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 2018, the County did not contribute any funds toward the operation of this facility.

B. County Risk Sharing Authority, Inc.

The County Risk Sharing Authority, Inc. (CORSA) is a jointly governed organization among 66 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018 for insurance was \$297,719.

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 2018, the County did not contribute any funds toward the operation of the Board.

NOTE 23 - GROUP PURCHASING POOL

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

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

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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	\$99,817	\$0	\$0	\$0	\$99,817
Material and Supplies Inventory	164,282	647,997	17,300	4,314	833,893
Advances	1,539,176	0	0	0	1,539,176
Unclaimed Monies	166,101	0	0	0	166,101
Total Nonspendable	1,969,376	647,997	17,300	4,314	2,638,987
Restricted for:					
General Government Services	0	0	0	1,210,015	1,210,015
Court System Services	0	0	0	869,834	869,834
Economic Development	0	0	0	349,892	349,892
Road and Bridge Projects	0	1,081,102	0	0	1,081,102
Developmental Disabilities	0	0	7,285,316	0	7,285,316
Public Safety	0	0	0	1,823,857	1,823,857
Human Services	0	0	0	1,515,565	1,515,565
County Ditch Projects	0	0	0	62,061	62,061
Capital Improvements	15,000	0	0	5,061,385	5,076,385
Total Restricted	15,000	1,081,102	7,285,316	10,892,609	19,274,027
Committed to:					
Corrections and Law Enforcement	17,367	0	0	0	17,367
Debt Service Payments	0	0	0	401,369	401,369
Capital Improvements	0	0	0	230,668	230,668
Rehabilitation Center	0	0	0	5,371	5,371
Total Committed	17,367	0	0	637,408	654,775
Assigned to:					
General Government Services	232,430	0	0	0	232,430
Court System Services	5,833	0	0	0	5,833
Public Safety	44,239	0	0	0	44,239
Road Projects	566	0	0	0	566
Veteran's Assistance and Services	40,365	0	0	0	40,365
Total Assigned	323,433	0	0	0	323,433
Unassigned (Deficit)	12,303,292	0	0	(2,454,947)	9,848,345
Total Fund Balances	\$14,628,468	\$1,729,099	\$7,302,616	\$9,079,384	\$32,739,567

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, 2018, the County's

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

commitments for encumbrances in the governmental funds were as follows:

Funds	Year-End Encumbrances
General	\$563,884
Motor Vehicle Gas Tax	153,178
Board of Developmental Disabilities	138,542
<i>Other Nonmajor Governmental Funds:</i>	
Law Enforcement Complex	68,086
401 Care and Custody Grant	64,863
Airport Construction Grant	31,527

NOTE 26 – ACCOUNTABILITY

The County’s fund deficits at December 31, 2018 were as follows:

Funds	Fund Balance
<i>Other Nonmajor Governmental Funds:</i>	
Road and Bridge Improvements	\$281,408
Permanent Improvement	2,153,526
Economic Development	13,810
Emergency Management	6,203

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

NOTE 27 – SUBSEQUENT EVENTS

On April 15, 2019, the County repaid \$40,000 against the loan balance of \$825,000 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%.

NOTE 28 – COMPONENT UNIT – ROSS COUNTY LAND REUTILIZATION CORPORATION

A. Description of the Reporting Entity

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

B. Summary of Significant Accounting Policies

The basic financial statements of the Corporation have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units.

GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Corporation's significant accounting policies are described below.

C. Basis of Presentation

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

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

D. Measurement Focus

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

E. Basis of Accounting

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

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

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

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

F. Budgetary Process

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

G. Federal Income Tax

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

H. Cash and Investments

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

I. Accrued Liabilities and Long-Term Obligations

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

J. Net Position

Net position represents the difference between assets and liabilities. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

K. Property Held For Sale

Assets held for resale represent properties purchased by or donated to the Corporation. These properties are valued based upon acquisition cost plus any costs of maintenance, rehabilitation, or demolition costs. The Corporation holds the properties until they are either sold to individuals who rehabilitate them, or the structure on the properties is demolished and the property is transferred to a new owner.

L. Grant Revenue

Grant revenue consists of funds due from the Ohio Housing Finance Agency (OHFA) Neighborhood Initiative Program (NIP).

M. Estimates

The preparation of the basic financial statements in conformity with GAAP requirements management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

N. Litigation

The Corporation is not currently a party to any legal proceeding which would have a material impact on the financial statements.

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

O. Risk Management

The Corporation is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. During 2018, the Corporation contracted with West Bend Insurance for the various types of Insurance. Since being incorporated there have not been any claims.

P. Subsequent Events

The Corporation has not acquired any additional properties in 2019; however, it has spent \$15,977 in demolition costs on properties.

Q. Deposits

At December 31, 2018, the entire amount of the Corporation’s bank balance of \$82,873 was covered by Federal Deposit Insurance Corporation (FDIC).

Custodial credit risk is the risk that, in the event of a bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Corporation has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

Eligible securities pledged to the Corporation and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

The Corporation’s financial institution is in the process of joining OPCS; however, at December 31, 2018, the financial institution still maintained its own collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all monies deposited in the financial institution whose fair value at all times shall be at least 105 percent of the deposits being secured.

R. Debt

The Corporation has a line of credit available through the Ohio Housing Finance Agency (OHFA) in the amount of \$100,000. This line of credit carries a zero percent interest rate. Changes in this line of credit during 2018 were as follows:

	Balance 12/31/2017	Additions	Repayments	Balance 12/31/2018	Amounts Due Within One Year
OHFA Line of Credit	\$100,000	\$80,535	\$80,535	\$100,000	\$11,067

Ross County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

S. Restatement of Net Position

In 2017, the Corporation recorded a Grant Receivable of \$100,000. The Corporation did not receive the full amount of the grant, therefore the net position was restated to reflect the difference. The adjustment had the following effect on net position as reported at December, 31, 2017:

Net Position December 31, 2017	\$90,027
Adjustment to Grant Receivable	<u>(19,465)</u>
Restated Net Position December 31, 2017	<u><u>\$70,562</u></u>

Required Supplementary Information

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

	2018	2017	2016	2015	2014
<i>Pension</i> (1)					
County's Proportion of the Net Pension Liability	0.120958%	0.116945%	0.118925%	0.113395%	0.113395%
County's Proportionate Share of the Net Pension Liability	\$18,975,984	\$26,566,166	\$20,599,353	\$13,676,724	\$13,367,812
County Covered-Employee Payroll	\$15,952,542	\$15,068,185	\$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	118.95%	176.31%	143.01%	99.41%	94.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%	86.45%	86.36%
<i>OPEB</i> (2)					
County's Proportion of the Net OPEB Liability	0.115220%	0.111828%	N/A	N/A	N/A
County's Proportionate Share of the Net OPEB Liability	\$12,512,011	\$11,294,978	N/A	N/A	N/A
County Covered-Employee Payroll	\$15,952,542	\$15,068,185	N/A	N/A	N/A
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll	78.43%	74.96%	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.04%	N/A	N/A	N/A

(1) Information prior to 2014 is not available.

(2) Information prior to 2017 is not available.

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

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

	2018	2017	2016	2015	2014	2013
<i><u>Pension</u></i> (1)						
County's Proportion of the Net Pension Liability	0.011779%	0.014840%	0.012769%	0.011816%	0.011816%	0.011816%
County's Proportionate Share of the Net Pension Liability	\$2,589,940	\$3,525,186	\$4,274,183	\$3,265,461	\$2,589,332	\$3,084,395
County Covered-Employee Payroll	\$1,479,364	\$1,580,643	\$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	175.07%	223.02%	287.67%	241.94%	211.15%	296.14%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	72.09%	74.71%	69.30%	69.30%
<i><u>OPEB</u></i> (2)						
County's Proportion of the Net OPEB Liability	0.01177901%	0.01483963%	N/A	N/A	N/A	N/A
County's Proportionate Share of the Net OPEB Liability	\$0	\$578,988	N/A	N/A	N/A	N/A
County's Proportionate Share of the Net OPEB Asset	\$189,277	\$0	N/A	N/A	N/A	N/A
County Covered-Employee Payroll	\$1,479,364	\$1,580,643	N/A	N/A	N/A	N/A
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered-Employee Payroll	-12.79%	36.63%	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	176.00%	47.11%	N/A	N/A	N/A	N/A

(1) Information prior to 2013 is not available.

(2) Information prior to 2017 is not available.

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

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$2,006,205	\$1,836,379	\$267,510	\$254,278
Contributions in Relation to the Contractually Required Contribution	<u>(2,006,205)</u>	<u>(1,836,379)</u>	<u>(267,510)</u>	<u>(254,278)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$14,330,036	\$14,125,986	\$13,375,450	\$12,713,892
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.00%	2.00%	2.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$330,302	\$312,341	\$33,854	\$33,814
Contributions in Relation to the Contractually Required Contribution	<u>(330,302)</u>	<u>(312,341)</u>	<u>(33,854)</u>	<u>(33,814)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,824,873	\$1,826,556	\$1,692,735	\$1,690,718
Contributions as a Percentage of Covered-Employee Payroll	18.10%	17.10%	2.00%	2.00%

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$1,436,156	\$1,627,240	\$1,561,788	\$1,542,912	\$1,397,895	\$1,320,877
<u>(1,436,156)</u>	<u>(1,627,240)</u>	<u>(1,561,788)</u>	<u>(1,542,912)</u>	<u>(1,397,895)</u>	<u>(1,320,877)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$11,967,967	\$12,517,231	\$15,617,879	\$15,429,121	\$15,532,171	\$15,539,729
12.00%	13.00%	10.00%	10.00%	9.00%	8.50%
\$288,122	\$288,021	\$248,719	\$261,779	\$238,511	\$227,737
<u>(288,122)</u>	<u>(288,021)</u>	<u>(248,719)</u>	<u>(261,779)</u>	<u>(238,511)</u>	<u>(227,737)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,789,580	\$1,684,331	\$1,763,961	\$1,856,591	\$1,853,234	\$1,877,465
16.10%	17.10%	14.10%	14.10%	12.87%	12.13%

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$0	\$141,260	\$267,510	\$254,278
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>(141,260)</u>	<u>(267,510)</u>	<u>(254,278)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$14,330,036	\$14,125,986	\$13,375,450	\$12,713,892
Contributions as a Percentage of Covered-Employee Payroll	0.00%	1.00%	2.00%	2.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$0	\$18,266	\$33,854	\$33,814
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>(18,266)</u>	<u>(33,854)</u>	<u>(33,814)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,824,873	\$1,826,556	\$1,692,735	\$1,690,718
Contributions as a Percentage of Covered-Employee Payroll	0.00%	1.00%	2.00%	2.00%

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$239,359	\$125,172	\$624,715	\$617,165	\$776,609	\$854,685
<u>(239,359)</u>	<u>(125,172)</u>	<u>(624,715)</u>	<u>(617,165)</u>	<u>(776,609)</u>	<u>(854,685)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$11,967,967	\$12,517,231	\$15,617,879	\$15,429,121	\$15,532,171	\$15,539,729
2.00%	1.00%	4.00%	4.00%	5.00%	5.50%
\$35,792	\$16,843	\$70,558	\$74,264	\$92,662	\$103,261
<u>(35,792)</u>	<u>(16,843)</u>	<u>(70,558)</u>	<u>(74,264)</u>	<u>(92,662)</u>	<u>(103,261)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,789,580	\$1,684,331	\$1,763,961	\$1,856,591	\$1,853,234	\$1,877,465
2.00%	1.00%	4.00%	4.00%	5.00%	5.50%

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i><u>Pension</u></i>				
Contractually Required Contribution	\$207,111	\$221,290	\$208,011	\$188,960
Contributions in Relation to the Contractually Required Contribution	<u>(207,111)</u>	<u>(221,290)</u>	<u>(208,011)</u>	<u>(188,960)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,479,364	\$1,580,643	\$1,485,793	\$1,349,714
Contributions as a Percentage of Covered-Employee Payroll	14.00%	14.00%	14.00%	14.00%
<i><u>OPEB</u></i>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$1,479,364	\$1,580,643	\$1,485,793	\$1,349,714
Contributions as a Percentage of Covered-Employee Payroll	0.00%	0.00%	0.00%	0.00%

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$159,421	\$135,398	\$118,665	\$95,868	\$95,803	\$94,150
<u>(159,421)</u>	<u>(135,398)</u>	<u>(118,665)</u>	<u>(95,868)</u>	<u>(95,803)</u>	<u>(94,150)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,226,314	\$1,041,521	\$912,807	\$737,443	\$736,943	\$724,229
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%
\$12,263	\$10,415	\$9,128	\$7,374	\$7,369	\$7,242
<u>(12,263)</u>	<u>(10,415)</u>	<u>(9,128)</u>	<u>(7,374)</u>	<u>(7,369)</u>	<u>(7,242)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,226,314	\$1,041,521	\$912,807	\$737,443	\$736,943	\$724,229
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

ROSS COUNTY
Notes to the Required Supplementary Information
For the Fiscal Year Ended December 31, 2018

NOTE 1 – OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO

Pension

Changes in benefit terms: There were no changes in benefit terms for the period 2014-2018.

Changes in Assumptions:

2014-2016: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2017: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Reduction in actuarial assumed rate of return from 8.00% to 7.50%
- Decrease in wage inflation from 3.75% to 3.25%
- Change in future salary increases from a range of 4.25% - 10.02% to 3.25% - 10.75%

2018: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

Other Postemployment Benefits

Changes in benefit terms: For 2018, there were no changes in benefit terms.

Changes in assumptions: For 2018, the single discount rate changed from 4.23% to 3.85%.

NOTE 2 - STATE TEACHERS RETIREMENT SYSTEM OF OHIO

Pension

Changes in benefit terms: For 2018, there were no changes in benefit terms.

Changes in assumptions: For 2018 there were no changes in assumptions.

Other Postemployment Benefits

Changes in benefit terms: For 2018, there were no changes in benefit terms.

Changes in assumptions: For 2018 there were no changes in assumptions.

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.

Court General Projects - To account for fees collected by the Common Pleas Court and Juvenile Court, in accordance with Chapter 2303 of the Ohio Revised Code, which can be used for general projects of the Courts.

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

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

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.

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.

Sheriff Grants - To account for various federal and state grants that are administered through the Ross County Sheriff’s department. These funds are combined for financial reporting purposes, but internally they are managed and budgeted separately for internal control and compliance purposes, and include Local Law Enforcement Grant, U.S. Rt. 23 Task Force Grants, OCJS Grants, Marine Patrol Grant, Jail Release Grant, Jail Diversion Grant, and Drug Task Force Grants.

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.

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

Prison Diversion Grants - To account for various state grants that are administered through the Ross County Probation department in conjunction with the Ross County Common Pleas Courts. These funds are combined for financial reporting purposes, but internally they are managed and budgeted separately for internal control and compliance purposes, and include Pretrial Diversion Program, Prosecutor's Diversion Grant, Prison Diversion Subsidy Grant, Targeted Community Alternatives to Prison Grant (T-CAP Grant), and Justice Reinvestment and Incentive Grant (JRIG Grant).

Child Care Grants - To account for various state grants that are administered through the Ross County Juvenile Court. These funds are combined for financial reporting purposes, but internally they are managed and budgeted separately for internal control and compliance purposes, and include Child Abuse Prevention Grant, 401 Care and Custody Grant, and Title IV-E Grant.

Court Grants - To account for various state grants that are administered through the Ross County Juvenile Court and Ross County Common Pleas Courts. These funds are combined for financial reporting purposes, but internally they are managed and budgeted separately for internal control and compliance purposes, and include Ohio Court Appointed Special Advocates Grant (Ohio CASA Grant), Drug Court Grants, Court Technology Grants, Hope Partnership Grant, Addiction Treatment Program Grants (ATP Grants), and Sequential Intercept Model Implementation Grant (SIM Implementation Grant).

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.

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 Grants - To account for various federal and state grants that are administered through the Ross County Juvenile Court and Ross County Common Pleas Courts to provide assistance to crime victims. These funds are combined for financial reporting purposes, but internally they are managed and budgeted separately for internal control and compliance purposes, and include the Victims of Crime Act Grants (VOCA) and State Victims Assistance Act (SVAA) Grant.

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

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 Children Services Fund for general operations.

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

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

Nonmajor Debt Service Fund

The debt service fund is used to account for the accumulation of financial resources that are used to pay general long-term obligation principal, interest, and related costs. The following is a description of the County's only nonmajor debt service fund:

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

Nonmajor Capital Projects Funds

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

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.

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

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, repair and make improvements to 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.

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

Funds Reported Separately for Budgetary Purposes

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

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

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

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

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

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

Medicaid Sales Tax Transition - To account for the one-time transitional aid funding from the State of Ohio related to the elimination/loss of sales tax revenue from managed care organizations. The Medicaid Sales Tax Transition Fund is not required by law to be budgeted and appropriated; therefore, no budgetary schedule is presented for this fund.

This Page Intentionally Left Blank

Ross County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	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	\$5,412,223	\$401,369	\$5,309,645	\$280	\$11,123,517
Cash and Cash Equivalents in Segregated Accounts	437,813	0	0	0	437,813
Accounts Receivable	8,730	0	0	0	8,730
Intergovernmental Receivable	1,784,040	0	168,104	0	1,952,144
Property Taxes Receivable	2,050,484	0	0	0	2,050,484
Loans Receivable	825,000	0	0	0	825,000
Materials and Supplies Inventory	4,314	0	0	0	4,314
<i>Total Assets</i>	<u>\$10,522,604</u>	<u>\$401,369</u>	<u>\$5,477,749</u>	<u>\$280</u>	<u>\$16,402,002</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$63,689	\$0	\$0	\$0	\$63,689
Accrued Wages Payable	26,558	0	0	0	26,558
Contracts Payable	75,636	0	140,696	0	216,332
Intergovernmental Payable	35,081	0	0	0	35,081
Accrued Interest Payable	13,810	0	10,934	0	24,744
Interfund Payable	113,218	0	286,000	0	399,218
Advances from Other Funds	785,000	0	2,183,000	0	2,968,000
<i>Total Liabilities</i>	<u>1,112,992</u>	<u>0</u>	<u>2,620,630</u>	<u>0</u>	<u>3,733,622</u>
Deferred Inflows of Resources	<u>3,588,996</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,588,996</u>
Fund Balances					
Nonspendable	4,314	0	0	0	4,314
Restricted	5,830,944	0	5,061,385	280	10,892,609
Committed	5,371	401,369	230,668	0	637,408
Unassigned (Deficit)	(20,013)	0	(2,434,934)	0	(2,454,947)
<i>Total Fund Balances (Deficits)</i>	<u>5,820,616</u>	<u>401,369</u>	<u>2,857,119</u>	<u>280</u>	<u>9,079,384</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$10,522,604</u>	<u>\$401,369</u>	<u>\$5,477,749</u>	<u>\$280</u>	<u>\$16,402,002</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Property Taxes	\$1,867,941	\$0	\$0	\$0	\$1,867,941
Intergovernmental	3,205,813	0	1,536,526	0	4,742,339
Interest	22,230	0	93,005	0	115,235
Fines and Forfeitures	127,148	0	0	0	127,148
Charges for Services	1,728,384	0	0	0	1,728,384
Special Assessments	15,241	0	0	0	15,241
Other	114,104	103,457	28,607	0	246,168
<i>Total Revenues</i>	<u>7,080,861</u>	<u>103,457</u>	<u>1,658,138</u>	<u>0</u>	<u>8,842,456</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	985,618	500	0	0	986,118
Judicial	696,943	0	0	0	696,943
Public Safety	1,790,637	0	0	0	1,790,637
Public Works	129,422	0	0	0	129,422
Human Services	2,673,540	0	0	0	2,673,540
Economic Development and Assistance	646,266	0	0	0	646,266
Capital Outlay	0	0	4,051,034	0	4,051,034
<i>Debt Service:</i>					
Principal Retirement	0	1,140,000	0	0	1,140,000
Interest and Fiscal Charges	34,020	420,609	115,508	0	570,137
Bond Issuance Costs	0	158,175	0	0	158,175
<i>Total Expenditures</i>	<u>6,956,446</u>	<u>1,719,284</u>	<u>4,166,542</u>	<u>0</u>	<u>12,842,272</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>124,415</u>	<u>(1,615,827)</u>	<u>(2,508,404)</u>	<u>0</u>	<u>(3,999,816)</u>
Other Financing Sources (Uses)					
Issuance of Bonds	0	2,630,000	6,130,000	0	8,760,000
Premium on Bonds Issued	0	218,790	0	0	218,790
Payment to Refunded Bond Escrow Agent	0	(2,588,265)	0	0	(2,588,265)
Transfers In	360,694	1,458,770	532,720	0	2,352,184
Transfers Out	(11,271)	0	0	0	(11,271)
<i>Total Other Financing Sources (Uses)</i>	<u>349,423</u>	<u>1,719,295</u>	<u>6,662,720</u>	<u>0</u>	<u>8,731,438</u>
<i>Net Change in Fund Balances</i>	473,838	103,468	4,154,316	0	4,731,622
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>5,346,778</u>	<u>297,901</u>	<u>(1,297,197)</u>	<u>280</u>	<u>4,347,762</u>
<i>Fund Balances at End of Year</i>	<u><u>\$5,820,616</u></u>	<u><u>\$401,369</u></u>	<u><u>\$2,857,119</u></u>	<u><u>\$280</u></u>	<u><u>\$9,079,384</u></u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$97,523	\$42,955	\$0	\$135,521	\$1,069,150
Cash and Cash Equivalents In Segregated Accounts	0	36,579	148,394	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	171	100	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	2,396	0	0	0	279
<i>Total Assets</i>	<u>\$100,090</u>	<u>\$79,634</u>	<u>\$148,394</u>	<u>\$135,521</u>	<u>\$1,069,429</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$1,063	\$0	\$0	\$298	\$1,289
Accrued Wages Payable	2,570	0	0	1,760	4,363
Contracts Payable	0	0	0	0	14,030
Intergovernmental Payable	2,906	0	0	994	2,468
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>6,539</u>	<u>0</u>	<u>0</u>	<u>3,052</u>	<u>22,150</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	2,396	0	0	0	279
Restricted	91,155	79,634	148,394	132,469	1,047,000
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>93,551</u>	<u>79,634</u>	<u>148,394</u>	<u>132,469</u>	<u>1,047,279</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$100,090</u>	<u>\$79,634</u>	<u>\$148,394</u>	<u>\$135,521</u>	<u>\$1,069,429</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Court General Projects	911 Equipment	Probate Conduct of Business
\$34,068	\$7,404	\$11,300	\$10,183	\$146,539	\$124,273	\$12,387
0	0	1,362	0	2,646	0	25
0	0	0	0	0	0	0
0	56,500	0	50	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>\$34,068</u>	<u>\$63,904</u>	<u>\$12,662</u>	<u>\$10,233</u>	<u>\$149,185</u>	<u>\$124,273</u>	<u>\$12,412</u>

\$0	\$353	\$0	\$0	\$0	\$0	\$0
0	1,971	0	0	0	0	0
0	934	11,299	0	0	0	0
0	1,473	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>24,731</u>	<u>11,299</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>45,376</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
34,068	0	1,363	10,233	149,185	124,273	12,412
0	0	0	0	0	0	0
0	(6,203)	0	0	0	0	0
<u>34,068</u>	<u>(6,203)</u>	<u>1,363</u>	<u>10,233</u>	<u>149,185</u>	<u>124,273</u>	<u>12,412</u>
<u>\$34,068</u>	<u>\$63,904</u>	<u>\$12,662</u>	<u>\$10,233</u>	<u>\$149,185</u>	<u>\$124,273</u>	<u>\$12,412</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$31,547	\$110,130	\$134,477	\$35,696	\$0
Cash and Cash Equivalents In Segregated Accounts	70	617	1,352	370	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	1,936	0	0	0	60,528
Property Taxes Receivable	0	0	0	0	1,091,762
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	658	0	0
<i>Total Assets</i>	<u>\$33,553</u>	<u>\$110,747</u>	<u>\$136,487</u>	<u>\$36,066</u>	<u>\$1,152,290</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$4,912	\$160	\$3,580	\$1,515	\$0
Accrued Wages Payable	844	0	1,561	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	486	0	1,741	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>6,242</u>	<u>160</u>	<u>6,882</u>	<u>1,515</u>	<u>0</u>
Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,120,001</u>
Fund Balances					
Nonspendable	0	0	658	0	0
Restricted	27,311	110,587	128,947	34,551	32,289
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>27,311</u>	<u>110,587</u>	<u>129,605</u>	<u>34,551</u>	<u>32,289</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$33,553</u>	<u>\$110,747</u>	<u>\$136,487</u>	<u>\$36,066</u>	<u>\$1,152,290</u>

Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	Sheriff Grants	Small Cities Block Grant	Prison Diversion Grants
\$4,729	\$0	\$0	\$109,934	\$418,641	\$319,592	\$361,333
150	0	0	4,029	0	0	100
0	0	0	0	0	0	0
0	38,573	0	0	69,891	763,200	329,939
0	958,722	0	0	0	0	0
0	0	825,000	0	0	0	0
0	0	0	0	0	0	0
<u>\$4,879</u>	<u>\$997,295</u>	<u>\$825,000</u>	<u>\$113,963</u>	<u>\$488,532</u>	<u>\$1,082,792</u>	<u>\$691,372</u>

\$0	\$0	\$0	\$0	\$1,079	\$0	\$1,659
0	0	0	0	1,231	0	7,907
0	0	0	0	3,550	0	7,456
0	0	0	0	1,808	0	4,468
0	0	13,810	0	0	0	0
0	0	40,000	2,000	0	0	500
0	0	785,000	0	0	0	0
<u>0</u>	<u>0</u>	<u>838,810</u>	<u>2,000</u>	<u>7,668</u>	<u>0</u>	<u>21,990</u>
<u>0</u>	<u>968,556</u>	<u>0</u>	<u>0</u>	<u>34,946</u>	<u>757,198</u>	<u>329,939</u>
0	0	0	0	0	0	0
4,879	28,739	0	111,963	445,918	325,594	339,443
0	0	0	0	0	0	0
0	0	(13,810)	0	0	0	0
<u>4,879</u>	<u>28,739</u>	<u>(13,810)</u>	<u>111,963</u>	<u>445,918</u>	<u>325,594</u>	<u>339,443</u>
<u>\$4,879</u>	<u>\$997,295</u>	<u>\$825,000</u>	<u>\$113,963</u>	<u>\$488,532</u>	<u>\$1,082,792</u>	<u>\$691,372</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Child Care Grants	Court Grants	Jail Commissary	Small Cities Revolving Loan	VOCA Grants
Assets					
Equity in Pooled Cash, Cash Equivalents and Investments	\$1,392,065	\$152,378	\$0	\$31,283	\$29,020
Cash and Cash Equivalents In Segregated Accounts	0	0	236,349	0	0
Accounts Receivable	8,730	0	0	0	0
Intergovernmental Receivable	197,491	40,408	0	200,000	25,253
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	981
<i>Total Assets</i>	<u>\$1,598,286</u>	<u>\$192,786</u>	<u>\$236,349</u>	<u>\$231,283</u>	<u>\$55,254</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts Payable	\$16,179	\$30,487	\$0	\$885	\$230
Accrued Wages Payable	0	0	0	0	3,511
Contracts Payable	7,479	5,408	0	24,975	505
Intergovernmental Payable	12,409	0	0	0	1,037
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	26,632	0	0	8,912
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>36,067</u>	<u>62,527</u>	<u>0</u>	<u>25,860</u>	<u>14,195</u>
Deferred Inflows of Resources	<u>109,045</u>	<u>30,000</u>	<u>0</u>	<u>181,125</u>	<u>12,810</u>
Fund Balances					
Nonspendable	0	0	0	0	981
Restricted	1,453,174	100,259	236,349	24,298	27,268
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>1,453,174</u>	<u>100,259</u>	<u>236,349</u>	<u>24,298</u>	<u>28,249</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$1,598,286</u>	<u>\$192,786</u>	<u>\$236,349</u>	<u>\$231,283</u>	<u>\$55,254</u>

County Ditch	Mediator Fees	Rehabilitation Center	Sheriff Concealed Weapon	Total Nonmajor Special Revenue Funds
\$77,235	\$293,180	\$5,371	\$214,309	\$5,412,223
0	4,153	0	1,617	437,813
0	0	0	0	8,730
0	0	0	0	1,784,040
0	0	0	0	2,050,484
0	0	0	0	825,000
0	0	0	0	4,314
<u>\$77,235</u>	<u>\$297,333</u>	<u>\$5,371</u>	<u>\$215,926</u>	<u>\$10,522,604</u>
\$0	\$0	\$0	\$0	\$63,689
0	840	0	0	26,558
0	0	0	0	75,636
0	475	0	4,816	35,081
0	0	0	0	13,810
15,174	0	0	0	113,218
0	0	0	0	785,000
<u>15,174</u>	<u>1,315</u>	<u>0</u>	<u>4,816</u>	<u>1,112,992</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,588,996</u>
0	0	0	0	4,314
62,061	296,018	0	211,110	5,830,944
0	0	5,371	0	5,371
0	0	0	0	(20,013)
<u>62,061</u>	<u>296,018</u>	<u>5,371</u>	<u>211,110</u>	<u>5,820,616</u>
<u>\$77,235</u>	<u>\$297,333</u>	<u>\$5,371</u>	<u>\$215,926</u>	<u>\$10,522,604</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	171	100	0	1,092	0
Interest	0	0	0	0	0
Fines and Forfeitures	3,768	10,355	38,335	0	0
Charges for Services	152,705	0	0	0	834,051
Special Assessments	0	0	0	0	0
Other	12,064	400	0	35,954	1,488
<i>Total Revenues</i>	<u>168,708</u>	<u>10,855</u>	<u>38,335</u>	<u>37,046</u>	<u>835,539</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	788,201
Judicial	0	0	0	0	0
Public Safety	304,925	1,810	21,220	0	0
Public Works	0	0	0	121,514	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>304,925</u>	<u>1,810</u>	<u>21,220</u>	<u>121,514</u>	<u>788,201</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(136,217)</u>	<u>9,045</u>	<u>17,115</u>	<u>(84,468)</u>	<u>47,338</u>
Other Financing Sources (Uses)					
Transfers In	150,000	0	0	112,500	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>112,500</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	13,783	9,045	17,115	28,032	47,338
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>79,768</u>	<u>70,589</u>	<u>131,279</u>	<u>104,437</u>	<u>999,941</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$93,551</u></u>	<u><u>\$79,634</u></u>	<u><u>\$148,394</u></u>	<u><u>\$132,469</u></u>	<u><u>\$1,047,279</u></u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Court General Projects	911 Equipment	Probate Conduct of Business
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	125,556	0	50	0	0	0
22,230	0	0	0	0	0	0
0	0	0	285	0	0	0
0	0	20,667	0	42,014	148,107	495
0	0	0	0	0	0	0
0	0	0	0	0	0	0
22,230	125,556	20,667	335	42,014	148,107	495
4,123	0	0	0	0	0	0
0	0	0	0	43,206	0	0
0	120,153	0	0	0	175,834	0
0	0	0	0	0	0	0
0	0	28,839	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
4,123	120,153	28,839	0	43,206	175,834	0
18,107	5,403	(8,172)	335	(1,192)	(27,727)	495
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
18,107	5,403	(8,172)	335	(1,192)	(27,727)	495
15,961	(11,606)	9,535	9,898	150,377	152,000	11,917
<u>\$34,068</u>	<u>(\$6,203)</u>	<u>\$1,363</u>	<u>\$10,233</u>	<u>\$149,185</u>	<u>\$124,273</u>	<u>\$12,412</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship	Children Services
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$975,881
Intergovernmental	1,936	0	0	0	129,917
Interest	0	0	0	0	0
Fines and Forfeitures	74,405	0	0	0	0
Charges for Services	70	8,080	173,325	7,005	0
Special Assessments	0	0	0	0	0
Other	580	0	1,030	0	0
<i>Total Revenues</i>	<u>76,991</u>	<u>8,080</u>	<u>174,355</u>	<u>7,005</u>	<u>1,105,798</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	193,294	0	0
Judicial	98,542	2,117	0	30,053	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	1,119,827
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>98,542</u>	<u>2,117</u>	<u>193,294</u>	<u>30,053</u>	<u>1,119,827</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(21,551)</u>	<u>5,963</u>	<u>(18,939)</u>	<u>(23,048)</u>	<u>(14,029)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	40,000	11,271
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>11,271</u>
<i>Net Change in Fund Balances</i>	<u>(21,551)</u>	<u>5,963</u>	<u>(18,939)</u>	<u>16,952</u>	<u>(2,758)</u>
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>48,862</u>	<u>104,624</u>	<u>148,544</u>	<u>17,599</u>	<u>35,047</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$27,311</u></u>	<u><u>\$110,587</u></u>	<u><u>\$129,605</u></u>	<u><u>\$34,551</u></u>	<u><u>\$32,289</u></u>

Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	Sheriff's Grants	Small Cities Block Grant	Prison Diversion Grants
\$0	\$892,060	\$0	\$0	\$0	\$0	\$0
0	79,663	0	0	394,092	477,202	707,417
0	0	0	0	0	0	0
0	0	0	0	0	0	0
262	0	0	62,246	0	0	1,700
0	0	0	0	0	0	0
0	0	20,210	0	19,293	0	1,382
262	971,723	20,210	62,246	413,385	477,202	710,499
0	0	0	0	0	0	0
0	0	0	17,374	0	0	0
0	0	0	0	446,544	0	599,263
0	0	0	0	0	0	0
0	973,935	0	0	0	0	0
0	0	0	0	0	316,043	0
0	0	34,020	0	0	0	0
0	973,935	34,020	17,374	446,544	316,043	599,263
262	(2,212)	(13,810)	44,872	(33,159)	161,159	111,236
0	0	0	0	17,464	0	0
0	0	0	0	0	0	0
0	0	0	0	17,464	0	0
262	(2,212)	(13,810)	44,872	(15,695)	161,159	111,236
4,617	30,951	0	67,091	461,613	164,435	228,207
<u>\$4,879</u>	<u>\$28,739</u>	<u>(\$13,810)</u>	<u>\$111,963</u>	<u>\$445,918</u>	<u>\$325,594</u>	<u>\$339,443</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Child Care Grants	Court Grants	Jail Commissary	Small Cities Revolving Loan	VOCA Grants
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	564,558	281,061	0	335,260	107,738
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Charges for Services	0	0	99,049	0	0
Special Assessments	0	0	0	0	0
Other	8,730	313	0	0	1,117
<i>Total Revenues</i>	<u>573,288</u>	<u>281,374</u>	<u>99,049</u>	<u>335,260</u>	<u>108,855</u>
Expenditures					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	330,645	0	0	125,728
Public Safety	0	0	41,885	0	0
Public Works	0	0	0	0	0
Human Services	545,296	0	0	0	0
Economic Development and Assistance	0	0	0	330,223	0
<i>Debt Service:</i>					
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>545,296</u>	<u>330,645</u>	<u>41,885</u>	<u>330,223</u>	<u>125,728</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>27,992</u>	<u>(49,271)</u>	<u>57,164</u>	<u>5,037</u>	<u>(16,873)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	29,459
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,459</u>
<i>Net Change in Fund Balances</i>	27,992	(49,271)	57,164	5,037	12,586
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>1,425,182</u>	<u>149,530</u>	<u>179,185</u>	<u>19,261</u>	<u>15,663</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$1,453,174</u></u>	<u><u>\$100,259</u></u>	<u><u>\$236,349</u></u>	<u><u>\$24,298</u></u>	<u><u>\$28,249</u></u>

County Ditch	Mediator Fees	Rehabilitation Center	Sheriff Concealed Weapon	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,867,941
0	0	0	0	3,205,813
0	0	0	0	22,230
0	0	0	0	127,148
0	50,977	0	127,631	1,728,384
15,241	0	0	0	15,241
0	272	11,271	0	114,104
15,241	51,249	11,271	127,631	7,080,861
0	0	0	0	985,618
0	49,278	0	0	696,943
0	0	0	79,003	1,790,637
7,908	0	0	0	129,422
0	0	5,643	0	2,673,540
0	0	0	0	646,266
0	0	0	0	34,020
7,908	49,278	5,643	79,003	6,956,446
7,333	1,971	5,628	48,628	124,415
0	0	0	0	360,694
0	0	(11,271)	0	(11,271)
0	0	(11,271)	0	349,423
7,333	1,971	(5,643)	48,628	473,838
54,728	294,047	11,014	162,482	5,346,778
<u>\$62,061</u>	<u>\$296,018</u>	<u>\$5,371</u>	<u>\$211,110</u>	<u>\$5,820,616</u>

Ross County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements
Assets			
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$81,930	\$142,094
Intergovernmental Receivable	0	168,104	0
<i>Total Assets</i>	<u>\$0</u>	<u>\$250,034</u>	<u>\$142,094</u>
Liabilities and Fund Balances			
Liabilities			
Contracts Payable	\$0	\$140,696	\$0
Accrued Interest Payable	8,526	0	0
Interfund Payable	175,000	45,000	0
Advances from Other Funds	1,970,000	0	0
<i>Total Liabilities</i>	<u>2,153,526</u>	<u>185,696</u>	<u>0</u>
Fund Balances			
Restricted	0	0	0
Committed	0	64,338	142,094
Unassigned (Deficit)	(2,153,526)	0	0
<i>Total Fund Balances (Deficits)</i>	<u>(2,153,526)</u>	<u>64,338</u>	<u>142,094</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$250,034</u>	<u>\$142,094</u>

County Correctional Facilities	Road and Bridge Improvements	Ross County Service Center	Total Nonmajor Capital Projects Funds
\$5,061,385	\$0	\$24,236	\$5,309,645
0	0	0	168,104
<u>\$5,061,385</u>	<u>\$0</u>	<u>\$24,236</u>	<u>\$5,477,749</u>
\$0	\$0	\$0	\$140,696
0	2,408	0	10,934
0	66,000	0	286,000
0	213,000	0	2,183,000
0	281,408	0	2,620,630
5,061,385	0	0	5,061,385
0	0	24,236	230,668
0	(281,408)	0	(2,434,934)
<u>5,061,385</u>	<u>(281,408)</u>	<u>24,236</u>	<u>2,857,119</u>
<u>\$5,061,385</u>	<u>\$0</u>	<u>\$24,236</u>	<u>\$5,477,749</u>

Ross County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	Permanent Improvement	Airport Construction	Board of Developmental Disabilities Improvements
Revenues			
Intergovernmental	\$0	\$450,311	\$0
Interest	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>450,311</u>	<u>0</u>
Expenditures			
Capital Outlay	0	429,411	0
<i>Debt Service:</i>			
Interest and Fiscal Charges	107,452	0	0
<i>Total Expenditures</i>	<u>107,452</u>	<u>429,411</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(107,452)</u>	<u>20,900</u>	<u>0</u>
Other Financing Sources			
Issuance of Bonds	0	0	0
Transfers In	273,108	71,141	50,000
<i>Total Other Financing Sources</i>	<u>273,108</u>	<u>71,141</u>	<u>50,000</u>
<i>Net Change in Fund Balances</i>	165,656	92,041	50,000
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(2,319,182)</u>	<u>(27,703)</u>	<u>92,094</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>(\$2,153,526)</u></u>	<u><u>\$64,338</u></u>	<u><u>\$142,094</u></u>

County Correctional Facilities	Road and Bridge Improvements	Ross County Service Center	Total Nonmajor Capital Projects Funds
\$0	\$1,086,215	\$0	\$1,536,526
93,005	0	0	93,005
28,607	0	0	28,607
121,612	1,086,215	0	1,658,138
1,324,572	1,086,215	1,210,836	4,051,034
0	8,056	0	115,508
1,324,572	1,094,271	1,210,836	4,166,542
(1,202,960)	(8,056)	(1,210,836)	(2,508,404)
6,130,000	0	0	6,130,000
50,000	74,625	13,846	532,720
6,180,000	74,625	13,846	6,662,720
4,977,040	66,569	(1,196,990)	4,154,316
84,345	(347,977)	1,221,226	(1,297,197)
\$5,061,385	(\$281,408)	\$24,236	\$2,857,119

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, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$4,500	\$3,768	(\$732)
Charges for Services	150,000	148,865	(1,135)
Other	7,500	12,064	4,564
<i>Total Revenues</i>	<u>162,000</u>	<u>164,697</u>	<u>2,697</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	171,181	160,002	11,179
Contractual Services	3,000	2,315	685
Materials and Supplies	22,000	15,413	6,587
Other	130,700	126,334	4,366
Total Public Safety	<u>326,881</u>	<u>304,064</u>	<u>22,817</u>
<i>Total Expenditures</i>	<u>326,881</u>	<u>304,064</u>	<u>22,817</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(164,881)</u>	<u>(139,367)</u>	<u>25,514</u>
Other Financing Sources			
Transfers In	150,000	150,000	0
<i>Total Other Financing Sources</i>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(14,881)	10,633	25,514
Fund Balances at Beginning of Year	<u>83,050</u>	<u>83,050</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$68,169</u></u>	<u><u>\$93,683</u></u>	<u><u>\$25,514</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Law Enforcement Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$10,355	\$10,355
<i>Total Revenues</i>	0	10,355	10,355
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	10,355	10,355
Fund Balances at Beginning of Year	32,600	32,600	0
Fund Balances at End of Year	\$32,600	\$42,955	\$10,355

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$21,441	\$7,959	(\$13,482)
<i>Total Revenues</i>	<u>21,441</u>	<u>7,959</u>	<u>(13,482)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Other	11,985	11,985	0
Total Public Safety	<u>11,985</u>	<u>11,985</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,985</u>	<u>11,985</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	9,456	(4,026)	(13,482)
Fund Balances at Beginning of Year	<u>4,026</u>	<u>4,026</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$13,482</u></u>	<u><u>\$0</u></u>	<u><u>(\$13,482)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Litter Control Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$0	\$1,092	\$1,092
Other	20,000	35,954	15,954
<i>Total Revenues</i>	20,000	37,046	17,046
Expenditures			
<i>Current:</i>			
Public Works			
Personal Services	112,053	111,935	118
Materials and Supplies	1,600	967	633
Capital Outlay	1,000	200	800
Other	18,260	9,124	9,136
Total Public Works	132,913	122,226	10,687
<i>Total Expenditures</i>	132,913	122,226	10,687
<i>Excess of Revenues Under Expenditures</i>	(112,913)	(85,180)	27,733
Other Financing Sources			
Transfers In	112,500	112,500	0
<i>Total Other Financing Sources</i>	112,500	112,500	0
<i>Net Change in Fund Balance</i>	(413)	27,320	27,733
Fund Balances at Beginning of Year	106,636	106,636	0
Prior Year Encumbrances Appropriated	626	626	0
Fund Balances at End of Year	<u>\$106,849</u>	<u>\$134,582</u>	<u>\$27,733</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, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$770,650	\$834,051	\$63,401
Other	0	1,488	1,488
<i>Total Revenues</i>	<u>770,650</u>	<u>835,539</u>	<u>64,889</u>
Expenditures			
<i>Current:</i>			
General Government -			
Legislative and Executive			
Personal Services	275,235	249,672	25,563
Contractual Services	557,706	531,895	25,811
Materials and Supplies	5,615	5,233	382
Capital Outlay	5,000	2,201	2,799
Other	1,000	597	403
Total General Government - Legislative and Executive	<u>844,556</u>	<u>789,598</u>	<u>54,958</u>
<i>Total Expenditures</i>	<u>844,556</u>	<u>789,598</u>	<u>54,958</u>
<i>Net Change in Fund Balance</i>	(73,906)	45,941	119,847
Fund Balances at Beginning of Year	1,003,042	1,003,042	0
Prior Year Encumbrances Appropriated	<u>2,876</u>	<u>2,876</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$932,012</u></u>	<u><u>\$1,051,859</u></u>	<u><u>\$119,847</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Treasurer's Prepayment Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$8,000	\$18,987	\$10,987
<i>Total Revenues</i>	<u>8,000</u>	<u>18,987</u>	<u>10,987</u>
Expenditures			
<i>Current:</i>			
General Government -			
Legislative and Executive			
Personal Services	10,000	4,123	5,877
Total General Government - Legislative and Executive	<u>10,000</u>	<u>4,123</u>	<u>5,877</u>
<i>Total Expenditures</i>	<u>10,000</u>	<u>4,123</u>	<u>5,877</u>
<i>Net Change in Fund Balance</i>	(2,000)	14,864	16,864
Fund Balances at Beginning of Year	<u>15,961</u>	<u>15,961</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$13,961</u></u>	<u><u>\$30,825</u></u>	<u><u>\$16,864</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$124,313	\$114,432	(\$9,881)
<i>Total Revenues</i>	<u>124,313</u>	<u>114,432</u>	<u>(9,881)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	100,846	100,846	0
Contractual Services	1,766	1,766	0
Materials and Supplies	4,456	4,456	0
Capital Outlay	322	322	0
Other	13,873	13,873	0
Total Public Safety	<u>121,263</u>	<u>121,263</u>	<u>0</u>
<i>Total Expenditures</i>	<u>121,263</u>	<u>121,263</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	3,050	(6,831)	(9,881)
Fund Balances at Beginning of Year	9,926	9,926	0
Prior Year Encumbrances Appropriated	<u>3,333</u>	<u>3,333</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$16,309</u></u>	<u><u>\$6,428</u></u>	<u><u>(\$9,881)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Marriage License Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$19,000	\$19,305	\$305
<i>Total Revenues</i>	<u>19,000</u>	<u>19,305</u>	<u>305</u>
Expenditures			
<i>Current:</i>			
Human Services			
Contractual Services	19,000	17,540	1,460
Total Human Services	<u>19,000</u>	<u>17,540</u>	<u>1,460</u>
<i>Total Expenditures</i>	<u>19,000</u>	<u>17,540</u>	<u>1,460</u>
<i>Net Change in Fund Balance</i>	0	1,765	1,765
Fund Balances at Beginning of Year	<u>9,535</u>	<u>9,535</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$9,535</u></u>	<u><u>\$11,300</u></u>	<u><u>\$1,765</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Enforcement and Education Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$0	\$285	\$285
<i>Total Revenues</i>	<u>0</u>	<u>285</u>	<u>285</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	285	285
Fund Balances at Beginning of Year	<u>9,898</u>	<u>9,898</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$9,898</u></u>	<u><u>\$10,183</u></u>	<u><u>\$285</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Court General Projects Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$0	\$39,368	\$39,368
<i>Total Revenues</i>	<u>0</u>	<u>39,368</u>	<u>39,368</u>
Expenditures			
<i>Current:</i>			
General Government -			
Judicial			
Capital Outlay	42,944	42,944	0
Other	262	262	0
Total General Government - Judicial	<u>43,206</u>	<u>43,206</u>	<u>0</u>
<i>Total Expenditures</i>	<u>43,206</u>	<u>43,206</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(43,206)	(3,838)	39,368
Fund Balances at Beginning of Year	<u>150,377</u>	<u>150,377</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$107,171</u></u>	<u><u>\$146,539</u></u>	<u><u>\$39,368</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$150,000	\$148,107	(\$1,893)
<i>Total Revenues</i>	<u>150,000</u>	<u>148,107</u>	<u>(1,893)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Other	182,842	175,834	7,008
Total Public Safety	<u>182,842</u>	<u>175,834</u>	<u>7,008</u>
<i>Total Expenditures</i>	<u>182,842</u>	<u>175,834</u>	<u>7,008</u>
<i>Net Change in Fund Balance</i>	(32,842)	(27,727)	5,115
Fund Balances at Beginning of Year	<u>152,000</u>	<u>152,000</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$119,158</u></u>	<u><u>\$124,273</u></u>	<u><u>\$5,115</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Probate Conduct of Business Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$546	\$470	(\$76)
<i>Total Revenues</i>	546	470	(76)
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	546	470	(76)
Fund Balances at Beginning of Year	11,917	11,917	0
Fund Balances at End of Year	\$12,463	\$12,387	(\$76)

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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Fines and Forfeitures	\$110,000	\$74,405	(\$35,595)
Other	0	580	580
<i>Total Revenues</i>	<u>110,000</u>	<u>74,985</u>	<u>(35,015)</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Personal Services	42,300	39,898	2,402
Materials and Supplies	1,000	156	844
Capital Outlay	519	169	350
Other	73,450	68,441	5,009
Total General Government - Judicial	<u>117,269</u>	<u>108,664</u>	<u>8,605</u>
<i>Total Expenditures</i>	<u>117,269</u>	<u>108,664</u>	<u>8,605</u>
<i>Net Change in Fund Balance</i>	(7,269)	(33,679)	(26,410)
Fund Balances at Beginning of Year	38,658	38,658	0
Prior Year Encumbrances Appropriated	<u>11,418</u>	<u>11,418</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$42,807</u></u>	<u><u>\$16,397</u></u>	<u><u>(\$26,410)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computerized Research Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$3,070	\$7,463	\$4,393
<i>Total Revenues</i>	<u>3,070</u>	<u>7,463</u>	<u>4,393</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial Other	4,000	2,159	1,841
Total General Government - Judicial	<u>4,000</u>	<u>2,159</u>	<u>1,841</u>
<i>Total Expenditures</i>	<u>4,000</u>	<u>2,159</u>	<u>1,841</u>
<i>Net Change in Fund Balance</i>	(930)	5,304	6,234
Fund Balances at Beginning of Year	<u>104,826</u>	<u>104,826</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$103,896</u></u>	<u><u>\$110,130</u></u>	<u><u>\$6,234</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, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$123,000	\$171,973	\$48,973
Other	0	1,030	1,030
<i>Total Revenues</i>	<u>123,000</u>	<u>173,003</u>	<u>50,003</u>
Expenditures			
<i>Current:</i>			
General Government -			
Legislative and Executive			
Personal Services	154,045	152,185	1,860
Contractual Services	10,000	0	10,000
Materials and Supplies	4,000	0	4,000
Capital Outlay	8,000	6,973	1,027
Other	38,032	36,317	1,715
Total General Government - Legislative and Executive	<u>214,077</u>	<u>195,475</u>	<u>18,602</u>
<i>Total Expenditures</i>	<u>214,077</u>	<u>195,475</u>	<u>18,602</u>
<i>Net Change in Fund Balance</i>	(91,077)	(22,472)	68,605
Fund Balances at Beginning of Year	149,154	149,154	0
Prior Year Encumbrances Appropriated	<u>1,782</u>	<u>1,782</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$59,859</u></u>	<u><u>\$128,464</u></u>	<u><u>\$68,605</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Guardianship Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$8,843	\$6,635	(\$2,208)
<i>Total Revenues</i>	<u>8,843</u>	<u>6,635</u>	<u>(2,208)</u>
Expenditures			
<i>Current:</i>			
General Government -			
Judicial			
Other	46,933	29,053	17,880
Total General Government - Judicial	<u>46,933</u>	<u>29,053</u>	<u>17,880</u>
<i>Total Expenditures</i>	<u>46,933</u>	<u>29,053</u>	<u>17,880</u>
<i>Excess of Revenues Under Expenditures</i>	(38,090)	(22,418)	15,672
Other Financing Sources			
Transfers In	40,000	40,000	0
<i>Total Other Financing Sources</i>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,910	17,582	15,672
Fund Balances at Beginning of Year	17,554	17,554	0
Prior Year Encumbrances Appropriated	<u>45</u>	<u>45</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$19,509</u></u>	<u><u>\$35,181</u></u>	<u><u>\$15,672</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Children Services Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$983,127	\$978,639	(\$4,488)
Intergovernmental	166,256	129,917	(36,339)
<i>Total Revenues</i>	<u>1,149,383</u>	<u>1,108,556</u>	<u>(40,827)</u>
Expenditures			
<i>Current:</i>			
Human Services			
Contractual Services	961,344	961,344	0
Other	158,483	158,483	0
Total Human Services	<u>1,119,827</u>	<u>1,119,827</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,119,827</u>	<u>1,119,827</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	29,556	(11,271)	(40,827)
Other Financing Sources			
Transfers In	11,271	11,271	0
<i>Total Other Financing Sources</i>	<u>11,271</u>	<u>11,271</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	40,827	0	(40,827)
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$40,827</u></u>	<u><u>\$0</u></u>	<u><u>(\$40,827)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Indigent Driver Alcohol Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$190	\$112	(\$78)
<i>Total Revenues</i>	190	112	(78)
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	190	112	(78)
Fund Balances at Beginning of Year	4,617	4,617	0
Fund Balances at End of Year	<u>\$4,807</u>	<u>\$4,729</u>	<u>(\$78)</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Senior Citizens Levy Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property Taxes	\$901,370	\$894,272	(\$7,098)
Intergovernmental	77,841	79,663	1,822
<i>Total Revenues</i>	<u>979,211</u>	<u>973,935</u>	<u>(5,276)</u>
Expenditures			
<i>Current:</i>			
Human Services			
Contractual Services	938,062	938,062	0
Other	35,873	35,873	0
Total Human Services	<u>973,935</u>	<u>973,935</u>	<u>0</u>
<i>Total Expenditures</i>	<u>973,935</u>	<u>973,935</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	5,276	0	(5,276)
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$5,276</u></u>	<u><u>\$0</u></u>	<u><u>(\$5,276)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Economic Development Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Other	\$55,210	\$55,210	\$0
<i>Total Revenues</i>	<u>55,210</u>	<u>55,210</u>	<u>0</u>
Expenditures			
<i>Debt Service:</i>			
Interest and Fiscal Charges	20,210	20,210	0
Total Debt Service	<u>20,210</u>	<u>20,210</u>	<u>0</u>
<i>Total Expenditures</i>	<u>20,210</u>	<u>20,210</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Other Financing Sources (Uses)			
Advances In	0	55,210	55,210
Advances Out	<u>(35,000)</u>	<u>(90,210)</u>	<u>(55,210)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(35,000)</u>	<u>(35,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Computer System Service Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$62,700	\$58,217	(\$4,483)
<i>Total Revenues</i>	<u>62,700</u>	<u>58,217</u>	<u>(4,483)</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Contractual Services	20,000	17,374	2,626
Total General Government - Judicial	<u>20,000</u>	<u>17,374</u>	<u>2,626</u>
<i>Total Expenditures</i>	<u>20,000</u>	<u>17,374</u>	<u>2,626</u>
<i>Net Change in Fund Balance</i>	42,700	40,843	(1,857)
Fund Balances at Beginning of Year	<u>69,091</u>	<u>69,091</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$111,791</u></u>	<u><u>\$109,934</u></u>	<u><u>(\$1,857)</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff's Grants Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$495,052	\$438,385	(\$56,667)
Other	0	19,293	19,293
<i>Total Revenues</i>	<u>495,052</u>	<u>457,678</u>	<u>(37,374)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	183,686	171,906	11,780
Contractual Services	68,319	68,319	0
Materials and Supplies	8,786	7,528	1,258
Capital Outlay	38,087	38,048	39
Other	222,597	179,008	43,589
<i>Total Public Safety</i>	<u>521,475</u>	<u>464,809</u>	<u>56,666</u>
<i>Total Expenditures</i>	<u>521,475</u>	<u>464,809</u>	<u>56,666</u>
<i>Excess of Revenues Under Expenditures</i>	(26,423)	(7,131)	19,292
Other Financing Sources			
Transfers In	15,679	17,464	1,785
<i>Total Other Financing Sources</i>	<u>15,679</u>	<u>17,464</u>	<u>1,785</u>
<i>Net Change in Fund Balance</i>	(10,744)	10,333	21,077
Fund Balances at Beginning of Year	396,042	396,042	0
Prior Year Encumbrances Appropriated	2,831	2,831	0
Fund Balances at End of Year	<u>\$388,129</u>	<u>\$409,206</u>	<u>\$21,077</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, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,217,900	\$606,450	(\$611,450)
<i>Total Revenues</i>	<u>1,217,900</u>	<u>606,450</u>	<u>(611,450)</u>
Expenditures			
<i>Current:</i>			
Economic Development and Assistance			
Other	376,650	376,650	0
Total Economic Development and Assistance	<u>376,650</u>	<u>376,650</u>	<u>0</u>
<i>Total Expenditures</i>	<u>376,650</u>	<u>376,650</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	841,250	229,800	(611,450)
Fund Balances at Beginning of Year	<u>89,792</u>	<u>89,792</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$931,042</u></u>	<u><u>\$319,592</u></u>	<u><u>(\$611,450)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Prison Diversion Grants Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$603,869	\$707,417	\$103,548
Charges for Services	0	1,600	1,600
Other	0	4,606	4,606
<i>Total Revenues</i>	<u>603,869</u>	<u>713,623</u>	<u>109,754</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	503,949	409,580	94,369
Contractual Services	62,643	34,693	27,950
Materials and Supplies	14,979	13,016	1,963
Capital Outlay	9,955	9,398	557
Other	161,792	145,713	16,079
<i>Total Public Safety</i>	<u>753,318</u>	<u>612,400</u>	<u>140,918</u>
<i>Total Expenditures</i>	<u>753,318</u>	<u>612,400</u>	<u>140,918</u>
<i>Net Change in Fund Balance</i>	(149,449)	101,223	250,672
Fund Balances at Beginning of Year	246,830	246,830	0
Prior Year Encumbrances Appropriated	4,500	4,500	0
Fund Balances at End of Year	<u><u>\$101,881</u></u>	<u><u>\$352,553</u></u>	<u><u>\$250,672</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Care Grants Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$643,120	\$530,718	(\$112,402)
<i>Total Revenues</i>	<u>643,120</u>	<u>530,718</u>	<u>(112,402)</u>
Expenditures			
<i>Current:</i>			
Human Services			
Contractual Services	401,519	376,790	24,729
Materials and Supplies	3,266	2,544	722
Capital Outlay	31,980	11,652	20,328
Other	329,916	215,456	114,460
Total Human Services	<u>766,681</u>	<u>606,442</u>	<u>160,239</u>
<i>Total Expenditures</i>	<u>766,681</u>	<u>606,442</u>	<u>160,239</u>
<i>Net Change in Fund Balance</i>	(123,561)	(75,724)	47,837
Fund Balances at Beginning of Year	1,270,556	1,270,556	0
Prior Year Encumbrances Appropriated	<u>131,941</u>	<u>131,941</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,278,936</u></u>	<u><u>\$1,326,773</u></u>	<u><u>\$47,837</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Court Grants Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$388,401	\$270,795	(\$117,606)
Other	313	313	0
<i>Total Revenues</i>	<u>388,714</u>	<u>271,108</u>	<u>(117,606)</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Contractual Services	58,497	58,497	0
Materials and Supplies	2,352	2,352	0
Capital Outlay	13,763	10,948	2,815
Other	314,818	262,826	51,992
Total General Government - Judicial	<u>389,430</u>	<u>334,623</u>	<u>54,807</u>
<i>Total Expenditures</i>	<u>389,430</u>	<u>334,623</u>	<u>54,807</u>
<i>Excess of Revenues Under Expenditures</i>	(716)	(63,515)	(62,799)
Other Financing Uses			
Advances Out	<u>0</u>	<u>(10,000)</u>	<u>(10,000)</u>
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(10,000)</u>	<u>(10,000)</u>
<i>Net Change in Fund Balance</i>	(716)	(73,515)	(72,799)
Fund Balances at Beginning of Year	195,969	195,969	0
Prior Year Encumbrances Appropriated	<u>22,042</u>	<u>22,042</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$217,295</u></u>	<u><u>\$144,496</u></u>	<u><u>(\$72,799)</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Small Cities Revolving Loan Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$300,000	\$316,385	\$16,385
<i>Total Revenues</i>	<u>300,000</u>	<u>316,385</u>	<u>16,385</u>
Expenditures			
<i>Current:</i>			
Economic Development and Assistance			
Contractual Services	323,666	323,666	0
Total Economic Development and Assistance	<u>323,666</u>	<u>323,666</u>	<u>0</u>
<i>Total Expenditures</i>	<u>323,666</u>	<u>323,666</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(23,666)	(7,281)	16,385
Fund Balances at Beginning of Year	<u>26,111</u>	<u>26,111</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$2,445</u></u>	<u><u>\$18,830</u></u>	<u><u>\$16,385</u></u>

Ross County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
VOCA Grants Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$240,682	\$110,912	(\$129,770)
Other	1,117	1,117	0
<i>Total Revenues</i>	<u>241,799</u>	<u>112,029</u>	<u>(129,770)</u>
Expenditures			
<i>Current:</i>			
General Government - Judiicial			
Personal Services	104,670	104,670	0
Contractual Services	1,370	1,370	0
Materials and Supplies	1,730	1,730	0
Capital Outlay	1,783	1,783	0
Other	6,164	6,164	0
Total General Government - Judicial	<u>115,717</u>	<u>115,717</u>	<u>0</u>
<i>Total Expenditures</i>	<u>115,717</u>	<u>115,717</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>126,082</u>	<u>(3,688)</u>	<u>(129,770)</u>
Other Financing Sources			
Transfers In	29,353	29,459	106
<i>Total Other Financing Sources</i>	<u>29,353</u>	<u>29,459</u>	<u>106</u>
<i>Net Change in Fund Balance</i>	155,435	25,771	(129,664)
Fund Balances at Beginning of Year	2,539	2,539	0
Prior Year Encumbrances Appropriated	245	245	0
Fund Balances at End of Year	<u>\$158,219</u>	<u>\$28,555</u>	<u>(\$129,664)</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Special Assessments	\$401	\$15,241	\$14,840
<i>Total Revenues</i>	401	15,241	14,840
Expenditures			
<i>Current:</i>			
Public Works			
Other	7,927	7,908	19
Total Public Works	7,927	7,908	19
<i>Total Expenditures</i>	7,927	7,908	19
<i>Net Change in Fund Balance</i>	(7,526)	7,333	14,859
Fund Balances at Beginning of Year	69,902	69,902	0
Fund Balances at End of Year	<u>\$62,376</u>	<u>\$77,235</u>	<u>\$14,859</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$8,000	\$46,824	\$38,824
Other	0	272	272
<i>Total Revenues</i>	<u>8,000</u>	<u>47,096</u>	<u>39,096</u>
Expenditures			
<i>Current:</i>			
General Government - Judicial			
Personal Services	48,168	47,077	1,091
Contractual Services	1,980	1,980	0
Other	25,157	18,043	7,114
Total General Government - Judicial	<u>75,305</u>	<u>67,100</u>	<u>8,205</u>
<i>Total Expenditures</i>	<u>75,305</u>	<u>67,100</u>	<u>8,205</u>
<i>Net Change in Fund Balance</i>	(67,305)	(20,004)	47,301
Fund Balances at Beginning of Year	288,184	288,184	0
Prior Year Encumbrances Appropriated	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$245,879</u></u>	<u><u>\$293,180</u></u>	<u><u>\$47,301</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, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Other	\$11,271	\$11,271	\$0
<i>Total Revenues</i>	<u>11,271</u>	<u>11,271</u>	<u>0</u>
Expenditures			
<i>Current:</i>			
Human Services			
Other	7,200	5,643	1,557
Total Human Services	<u>7,200</u>	<u>5,643</u>	<u>1,557</u>
<i>Total Expenditures</i>	<u>7,200</u>	<u>5,643</u>	<u>1,557</u>
<i>Excess of Revenues Over Expenditures</i>	4,071	5,628	1,557
Other Financing Uses			
Transfers Out	(11,271)	(11,271)	0
<i>Total Other Financing Uses</i>	<u>(11,271)</u>	<u>(11,271)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(7,200)	(5,643)	1,557
Fund Balances at Beginning of Year	<u>11,014</u>	<u>11,014</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$3,814</u></u>	<u><u>\$5,371</u></u>	<u><u>\$1,557</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sheriff Concealed Weapon Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$101,000	\$126,014	\$25,014
<i>Total Revenues</i>	<u>101,000</u>	<u>126,014</u>	<u>25,014</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Materials and Supplies	2,500	2,460	40
Other	104,097	95,097	9,000
Total Public Safety	<u>106,597</u>	<u>97,557</u>	<u>9,040</u>
<i>Total Expenditures</i>	<u>106,597</u>	<u>97,557</u>	<u>9,040</u>
<i>Net Change in Fund Balance</i>	(5,597)	28,457	34,054
Fund Balances at Beginning of Year	150,045	150,045	0
Prior Year Encumbrances Appropriated	<u>16,924</u>	<u>16,924</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$161,372</u></u>	<u><u>\$195,426</u></u>	<u><u>\$34,054</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Other	\$0	\$103,457	\$103,457
<i>Total Revenues</i>	<u>0</u>	<u>103,457</u>	<u>103,457</u>
Expenditures			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive			
Other	500	500	0
Total Legislative and Executive	500	500	0
<i>Debt Service:</i>			
Principal Retirement	1,140,000	1,140,000	0
Interest and Fiscal Charges	420,609	420,609	0
Bond Issuance Costs	158,175	158,175	0
Total Debt Service	<u>1,718,784</u>	<u>1,718,784</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,719,284</u>	<u>1,719,284</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,719,284)</u>	<u>(1,615,827)</u>	<u>103,457</u>
Other Financing Sources (Uses)			
Refunding Bonds Issued	2,630,000	2,630,000	0
Premium on Bonds Issued	218,790	218,790	0
Payment to Refunded Bond Escrow Agent	(2,588,265)	(2,588,265)	0
Transfers In	1,458,595	1,458,770	175
<i>Total Other Financing Sources (Uses)</i>	<u>1,719,120</u>	<u>1,719,295</u>	<u>175</u>
<i>Net Change in Fund Balance</i>	(164)	103,468	103,632
Fund Balances at Beginning of Year	297,901	297,901	0
Fund Balances at End of Year	<u>\$297,737</u>	<u>\$401,369</u>	<u>\$103,632</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, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
<i>Debt Service:</i>			
Interest and Fiscal Charges	<u>108,108</u>	<u>108,108</u>	<u>0</u>
Total Debt Service	<u>108,108</u>	<u>108,108</u>	<u>0</u>
<i>Total Expenditures</i>	<u>108,108</u>	<u>108,108</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(108,108)</u>	<u>(108,108)</u>	<u>0</u>
Other Financing Sources (Uses)			
Advances Out	(165,000)	(165,000)	0
Transfers In	<u>273,108</u>	<u>273,108</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>108,108</u>	<u>108,108</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Airport Construction Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$394,040	\$339,939	(\$54,101)
<i>Total Revenues</i>	394,040	339,939	(54,101)
Expenditures			
<i>Capital Outlay:</i>			
Contractual Services	320,242	320,242	0
Total Capital Outlay	320,242	320,242	0
<i>Total Expenditures</i>	320,242	320,242	0
<i>Excess of Revenues Over Expenditures</i>	73,798	19,697	(54,101)
Other Financing Sources (Uses)			
Advances In	0	45,000	45,000
Advances Out	0	(200,000)	(200,000)
Transfers In	20,739	71,141	50,402
<i>Total Other Financing Sources (Uses)</i>	20,739	(83,859)	(104,598)
<i>Net Change in Fund Balance</i>	94,537	(64,162)	(158,699)
Fund Balances at Beginning of Year	114,565	114,565	0
Fund Balances at End of Year	<u>\$209,102</u>	<u>\$50,403</u>	<u>(\$158,699)</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, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Sources			
Transfers In	50,000	50,000	0
<i>Total Other Financing Sources</i>	50,000	50,000	0
<i>Net Change in Fund Balance</i>	50,000	50,000	0
Fund Balances at Beginning of Year	40,759	40,759	0
Prior Year Encumbrances Appropriated	51,335	51,335	0
Fund Balances at End of Year	<u>\$142,094</u>	<u>\$142,094</u>	<u>\$0</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, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$0	\$93,005	\$93,005
Other	0	28,607	28,607
<i>Total Revenues</i>	<u>0</u>	<u>121,612</u>	<u>121,612</u>
Expenditures			
<i>Capital Outlay:</i>			
Contractual Services	6,130,000	1,392,658	4,737,342
Total Capital Outlay	6,130,000	1,392,658	4,737,342
<i>Total Expenditures</i>	<u>6,130,000</u>	<u>1,392,658</u>	<u>4,737,342</u>
<i>Excess of Revenues Under Expenditures</i>	(6,130,000)	(1,271,046)	4,858,954
Other Financing Sources			
Bonds Issued	6,130,000	6,130,000	0
Transfers In	50,000	50,000	0
<i>Total Other Financing Sources</i>	<u>6,180,000</u>	<u>6,180,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	50,000	4,908,954	4,858,954
Fund Balances at Beginning of Year	74,345	74,345	0
Prior Year Encumbrances Appropriated	10,000	10,000	0
Fund Balances at End of Year	<u>\$134,345</u>	<u>\$4,993,299</u>	<u>\$4,858,954</u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Road and Bridge Improvements Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$1,086,215	\$1,086,215	\$0
<i>Total Revenues</i>	<u>1,086,215</u>	<u>1,086,215</u>	<u>0</u>
Expenditures			
<i>Capital Outlay:</i>			
Capital Outlay	1,086,215	1,086,215	0
Total Capital Outlay	<u>1,086,215</u>	<u>1,086,215</u>	<u>0</u>
<i>Debt Service:</i>			
Interest and Fiscal Charges	8,625	8,625	0
Total Debt Service	<u>8,625</u>	<u>8,625</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,094,840</u>	<u>1,094,840</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,625)</u>	<u>(8,625)</u>	<u>0</u>
Other Financing Sources (Uses)			
Transfers In	74,625	74,625	0
Advances Out	(66,000)	(66,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>8,625</u>	<u>8,625</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)*
Ross County Service Center Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
<i>Capital Outlay:</i>			
Capital Outlay	1,211,054	1,210,836	218
<i>Total Expenditures</i>	1,211,054	1,210,836	218
<i>Excess of Revenues Under Expenditures</i>	(1,211,054)	(1,210,836)	218
Other Financing Sources			
Transfers In	13,846	13,846	0
<i>Total Other Financing Sources</i>	13,846	13,846	0
<i>Net Change in Fund Balance</i>	(1,197,208)	(1,196,990)	218
Fund Balances at Beginning of Year	1,221,226	1,221,226	0
Fund Balances at End of Year	<u>\$24,018</u>	<u>\$24,236</u>	<u>\$218</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, 2018*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0
Fund Balances at Beginning of Year	<u>280</u>	<u>280</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$280</u></u>	<u><u>\$280</u></u>	<u><u>\$0</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Correctional and Law Enforcement Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$50,000	\$66,335	\$16,335
Charges for Services	730,863	432,554	(298,309)
Other	65,000	61,317	(3,683)
<i>Total Revenues</i>	<u>845,863</u>	<u>560,206</u>	<u>(285,657)</u>
Expenditures			
<i>Current:</i>			
Public Safety			
Personal Services	7,294,541	7,294,541	0
Contractual Services	336,809	336,809	0
Materials and Supplies	395,217	395,217	0
Capital Outlay	222,202	222,202	0
Other	1,171,857	1,171,857	0
Total Public Safety	<u>9,420,626</u>	<u>9,420,626</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,420,626</u>	<u>9,420,626</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(8,574,763)</u>	<u>(8,860,420)</u>	<u>(285,657)</u>
Other Financing Sources (Uses)			
Advances In	0	176,833	176,833
Transfers In	7,900,000	8,050,000	150,000
Transfers Out	(17,464)	(17,464)	0
<i>Total Other Financing Sources (Uses)</i>	<u>7,882,536</u>	<u>8,209,369</u>	<u>326,833</u>
<i>Net Change in Fund Balance</i>	(692,227)	(651,051)	41,176
Fund Balances at Beginning of Year	482,660	482,660	0
Prior Year Encumbrances Appropriated	<u>190,852</u>	<u>190,852</u>	<u>0</u>
Fund Balances at End of Year	<u><u>(\$18,715)</u></u>	<u><u>\$22,461</u></u>	<u><u>\$41,176</u></u>

Ross County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Certificate of Title Administration Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$525,000	\$463,008	(\$61,992)
Other	0	1,698	1,698
<i>Total Revenues</i>	<u>525,000</u>	<u>464,706</u>	<u>(60,294)</u>
Expenditures			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	393,548	380,222	13,326
Contractual Services	1,260	1,260	0
Materials and Supplies	11,000	8,309	2,691
Capital Outlay	13,500	11,018	2,482
Other	6,500	2,783	3,717
Total Legislative and Executive	<u>425,808</u>	<u>403,592</u>	<u>22,216</u>
<i>Total Expenditures</i>	<u>425,808</u>	<u>403,592</u>	<u>22,216</u>
<i>Excess of Revenues Over Expenditures</i>	<u>99,192</u>	<u>61,114</u>	<u>(38,078)</u>
Other Financing Uses			
Transfers Out	(50,000)	(50,000)	0
<i>Total Other Financing Uses</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	49,192	11,114	(38,078)
Fund Balances at Beginning of Year	191,894	191,894	0
Prior Year Encumbrances Appropriated	65	65	0
Fund Balances at End of Year	<u>\$241,151</u>	<u>\$203,073</u>	<u>(\$38,078)</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, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
<i>Current:</i>			
General Government - Legislative and Executive			
Contractual Services	15,000	3,132	11,868
Capital Outlay	<u>2,598</u>	<u>2,100</u>	<u>498</u>
Total General Government - Legislative and Executive	<u>17,598</u>	<u>5,232</u>	<u>12,366</u>
<i>Total Expenditures</i>	<u>17,598</u>	<u>5,232</u>	<u>12,366</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(17,598)</u>	<u>(5,232)</u>	<u>12,366</u>
Other Financing Sources			
Transfers In	<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>0</u>
<i>Net Change in Fund Balance</i>	(2,598)	9,768	12,366
Fund Balances at Beginning of Year	51,701	51,701	0
Prior Year Encumbrances Appropriated	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$69,103</u></u>	<u><u>\$81,469</u></u>	<u><u>\$12,366</u></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, 2018

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

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

Nonmajor Enterprise Fund

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

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

Nonmajor Internal Service Fund

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

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

Ross County, Ohio
*Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget and Actual (Budget Basis)
County Wide Sewer Fund
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$52,000	\$48,873	(\$3,127)
Other Revenues	5,000	1,342	(3,658)
<i>Total Revenues</i>	<u>57,000</u>	<u>50,215</u>	<u>(6,785)</u>
Expenses			
Contractual Services	34,400	20,293	14,107
Materials and Supplies	8,000	1,985	6,015
Capital Outlay	5,000	0	5,000
Other Expenses	10,204	9,268	936
<i>Total Expenses</i>	<u>57,604</u>	<u>31,546</u>	<u>26,058</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(604)	18,669	19,273
Fund Equity at Beginning of Year	217,115	217,115	0
Prior Year Encumbrances Appropriated	<u>1,139</u>	<u>1,139</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$217,650</u></u>	<u><u>\$236,923</u></u>	<u><u>\$19,273</u></u>

Ross County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget and Actual (Budget Basis)
Ross County Group Insurance Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Charges for Services	\$9,060,000	\$8,786,364	(\$273,636)
Other	5,000	181,861	176,861
<i>Total Revenues</i>	<u>9,065,000</u>	<u>8,968,225</u>	<u>(96,775)</u>
Expenses			
Contractual Services	9,066,057	8,631,790	434,267
Refunds	38,000	36,461	1,539
<i>Total Expenses</i>	<u>9,104,057</u>	<u>8,668,251</u>	<u>435,806</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(39,057)</u>	<u>299,974</u>	<u>339,031</u>
Other Financing Sources			
Interest	6,000	0	(6,000)
<i>Total Other Financing Sources</i>	<u>6,000</u>	<u>0</u>	<u>(6,000)</u>
<i>Net Change in Fund Equity</i>	(33,057)	299,974	333,031
Fund Equity at Beginning of Year	<u>1,156,504</u>	<u>1,156,504</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$1,123,447</u></u>	<u><u>\$1,456,478</u></u>	<u><u>\$333,031</u></u>

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

Nonmajor Fiduciary Funds

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

Private Purpose Trust Fund

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

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.

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

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

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, 2018*

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

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	1/1/2018 Balance	2018 Additions	2018 Reductions	12/31/2018 Balance
S.C.O.R. Juvenile Detention Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$157,437	\$2,258,808	\$2,082,226	\$334,019
<i>Total Assets</i>	<u>\$157,437</u>	<u>\$2,258,808</u>	<u>\$2,082,226</u>	<u>\$334,019</u>
Liabilities				
Intergovernmental Payable	\$157,437	\$2,258,808	\$2,082,226	\$334,019
<i>Total Liabilities</i>	<u>\$157,437</u>	<u>\$2,258,808</u>	<u>\$2,082,226</u>	<u>\$334,019</u>
South Central Ohio Job & Family Services				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$3,001,545	\$24,450,552	\$23,657,566	\$3,794,531
Cash and Cash Equivalents in Segregated Accounts	274,911	0	0	274,911
<i>Total Assets</i>	<u>\$3,276,456</u>	<u>\$24,450,552</u>	<u>\$23,657,566</u>	<u>\$4,069,442</u>
Liabilities				
Intergovernmental Payable	\$3,276,456	\$24,450,552	\$23,657,566	\$4,069,442
<i>Total Liabilities</i>	<u>\$3,276,456</u>	<u>\$24,450,552</u>	<u>\$23,657,566</u>	<u>\$4,069,442</u>
Ross County Health District Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$440,280	\$3,136,510	\$2,582,021	\$994,769
<i>Total Assets</i>	<u>\$440,280</u>	<u>\$3,136,510</u>	<u>\$2,582,021</u>	<u>\$994,769</u>
Liabilities				
Intergovernmental Payable	\$440,280	\$3,136,510	\$2,582,021	\$994,769
<i>Total Liabilities</i>	<u>\$440,280</u>	<u>\$3,136,510</u>	<u>\$2,582,021</u>	<u>\$994,769</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	1/1/2018 Balance	2018 Additions	2018 Reductions	12/31/2018 Balance
Convention Facilities Authority Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$185,768	\$149,744	\$79,710	\$255,802
<i>Total Assets</i>	<u>\$185,768</u>	<u>\$149,744</u>	<u>\$79,710</u>	<u>\$255,802</u>
Liabilities				
Intergovernmental Payable	\$185,768	\$149,744	\$79,710	\$255,802
<i>Total Liabilities</i>	<u>\$185,768</u>	<u>\$149,744</u>	<u>\$79,710</u>	<u>\$255,802</u>
Paint Valley ADAMH Board				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,768,642	\$8,340,621	\$7,311,697	\$3,797,566
<i>Total Assets</i>	<u>\$2,768,642</u>	<u>\$8,340,621</u>	<u>\$7,311,697</u>	<u>\$3,797,566</u>
Liabilities				
Intergovernmental Payable	\$2,768,642	\$8,340,621	\$7,311,697	\$3,797,566
<i>Total Liabilities</i>	<u>\$2,768,642</u>	<u>\$8,340,621</u>	<u>\$7,311,697</u>	<u>\$3,797,566</u>
Soil & Water Conservation Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$178,446	\$427,095	\$399,298	\$206,243
<i>Total Assets</i>	<u>\$178,446</u>	<u>\$427,095</u>	<u>\$399,298</u>	<u>\$206,243</u>
Liabilities				
Intergovernmental Payable	\$178,446	\$427,095	\$399,298	\$206,243
<i>Total Liabilities</i>	<u>\$178,446</u>	<u>\$427,095</u>	<u>\$399,298</u>	<u>\$206,243</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	1/1/2018 Balance	2018 Additions	2018 Reductions	12/31/2018 Balance
Park District Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$67,747	\$316,850	\$273,952	\$110,645
<i>Total Assets</i>	<u>\$67,747</u>	<u>\$316,850</u>	<u>\$273,952</u>	<u>\$110,645</u>
Liabilities				
Intergovernmental Payable	\$67,747	\$316,850	\$273,952	\$110,645
<i>Total Liabilities</i>	<u>\$67,747</u>	<u>\$316,850</u>	<u>\$273,952</u>	<u>\$110,645</u>
Agency Tax				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$4,335,324	\$73,401,070	\$74,321,791	\$3,414,603
Intergovernmental Receivable	2,796,363	2,486,886	2,796,363	2,486,886
Property Taxes Receivable	49,312,044	50,778,032	49,312,044	50,778,032
<i>Total Assets</i>	<u>\$56,443,731</u>	<u>\$126,665,988</u>	<u>\$126,430,198</u>	<u>\$56,679,521</u>
Liabilities				
Intergovernmental Payable	\$56,443,731	\$126,665,988	\$126,430,198	\$56,679,521
<i>Total Liabilities</i>	<u>\$56,443,731</u>	<u>\$126,665,988</u>	<u>\$126,430,198</u>	<u>\$56,679,521</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	1/1/2018 Balance	2018 Additions	2018 Reductions	12/31/2018 Balance
<i>Indigent Defense Recoupment Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$2,303	\$25,773	\$26,097	\$1,979
<i>Total Assets</i>	<u>\$2,303</u>	<u>\$25,773</u>	<u>\$26,097</u>	<u>\$1,979</u>
Liabilities				
Intergovernmental Payable	\$2,303	\$25,773	\$26,097	\$1,979
<i>Total Liabilities</i>	<u>\$2,303</u>	<u>\$25,773</u>	<u>\$26,097</u>	<u>\$1,979</u>
<i>Miscellaneous Agency</i>				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$86,451	\$363,947	\$327,208	\$123,190
<i>Total Assets</i>	<u>\$86,451</u>	<u>\$363,947</u>	<u>\$327,208</u>	<u>\$123,190</u>
Liabilities				
Intergovernmental Payable	\$86,451	\$363,947	\$327,208	\$123,190
<i>Total Liabilities</i>	<u>\$86,451</u>	<u>\$363,947</u>	<u>\$327,208</u>	<u>\$123,190</u>
<i>Jail Inmate Agency</i>				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$262,421	\$301,375	\$325,975	\$237,821
<i>Total Assets</i>	<u>\$262,421</u>	<u>\$301,375</u>	<u>\$325,975</u>	<u>\$237,821</u>
Liabilities				
Deposits Held and Due to Others	\$262,421	\$301,375	\$325,975	\$237,821
<i>Total Liabilities</i>	<u>\$262,421</u>	<u>\$301,375</u>	<u>\$325,975</u>	<u>\$237,821</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	1/1/2018 Balance	2018 Additions	2018 Reductions	12/31/2018 Balance
County Sheriff Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$360,983	\$2,005,920	\$1,840,210	\$526,693
<i>Total Assets</i>	<u>\$360,983</u>	<u>\$2,005,920</u>	<u>\$1,840,210</u>	<u>\$526,693</u>
Liabilities				
Deposits Held and Due to Others	\$360,983	\$2,005,920	\$1,840,210	\$526,693
<i>Total Liabilities</i>	<u>\$360,983</u>	<u>\$2,005,920</u>	<u>\$1,840,210</u>	<u>\$526,693</u>
County Court Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$785,381	\$12,999,004	\$13,171,426	\$612,959
<i>Total Assets</i>	<u>\$785,381</u>	<u>\$12,999,004</u>	<u>\$13,171,426</u>	<u>\$612,959</u>
Liabilities				
Intergovernmental Payable	\$256,690	\$12,224,934	\$12,386,498	\$95,126
Undistributed Monies	450,863	399,746	411,447	439,162
Deposits Held and Due to Others	77,828	348,838	347,995	78,671
<i>Total Liabilities</i>	<u>\$785,381</u>	<u>\$12,973,518</u>	<u>\$13,145,940</u>	<u>\$612,959</u>
Emergency Planning Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$29,702	\$20,234	\$14,966	\$34,970
<i>Total Assets</i>	<u>\$29,702</u>	<u>\$20,234</u>	<u>\$14,966</u>	<u>\$34,970</u>
Liabilities				
Intergovernmental Payable	\$29,702	\$20,234	\$14,966	\$34,970
<i>Total Liabilities</i>	<u>\$29,702</u>	<u>\$20,234</u>	<u>\$14,966</u>	<u>\$34,970</u>

Continued

Ross County, Ohio
Combining Statement of Changes in Assets & Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	1/1/2018 Balance	2018 Additions	2018 Reductions	12/31/2018 Balance
County Assessments Agency				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$0	\$357,198	\$357,198	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$357,198</u>	<u>\$357,198</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	\$0	\$357,198	\$357,198	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$357,198</u>	<u>\$357,198</u>	<u>\$0</u>
All Agency Funds				
Assets				
Equity in Pooled Cash, Cash Equivalents and Investments	\$11,253,645	\$113,248,402	\$111,433,730	\$13,068,317
Cash and Cash Equivalents in Segregated Accounts	1,683,696	15,306,299	15,337,611	1,652,384
Intergovernmental Receivable	2,796,363	2,486,886	2,796,363	2,486,886
Property Taxes Receivable	49,312,044	50,778,032	49,312,044	50,778,032
<i>Total Assets</i>	<u>\$65,045,748</u>	<u>\$181,819,619</u>	<u>\$178,879,748</u>	<u>\$67,985,619</u>
Liabilities				
Intergovernmental Payable	\$63,893,653	\$178,738,254	\$175,928,635	\$66,703,272
Undistributed Monies	450,863	399,746	411,447	439,162
Deposits Held and Due to Others	701,232	2,656,133	2,514,180	843,185
<i>Total Liabilities</i>	<u>\$65,045,748</u>	<u>\$181,794,133</u>	<u>\$178,854,262</u>	<u>\$67,985,619</u>

This Page Intentionally Left Blank

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

	2009	2010	2011	2012
Governmental Activities:				
Net Investment in Capital Assets	\$29,706,359	\$28,514,024	\$27,758,697	\$27,036,000
Restricted for:				
Capital Projects	235,850	69,886	115,821	636,447
Debt Service	115,426	136,193	142,282	164,186
Other Purposes	10,541,715	11,398,071	12,248,297	11,726,397
Unrestricted (Deficit)	3,953,743	5,841,309	7,650,779	9,600,853
Total Governmental Activities Net Position	<u>\$44,553,093</u>	<u>\$45,959,483</u>	<u>\$47,915,876</u>	<u>\$49,163,883</u>
Business-Type Activities:				
Net Investment in Capital Assets	\$96,415	\$91,415	\$86,415	\$81,415
Unrestricted	50,936	75,203	100,095	126,136
Total Business-type Activities Net Position	<u>\$147,351</u>	<u>\$166,618</u>	<u>\$186,510</u>	<u>\$207,551</u>
Primary Government:				
Net Investment in Capital Assets	\$29,802,774	\$28,605,439	\$27,845,112	\$27,117,415
Restricted	10,892,991	11,604,150	12,506,400	12,527,030
Unrestricted (Deficit)	4,004,679	5,916,512	7,750,874	9,726,989
Total Primary Government Net Position	<u>\$44,700,444</u>	<u>\$46,126,101</u>	<u>\$48,102,386</u>	<u>\$49,371,434</u>

* Restated in Fiscal Year 2018

2013	2014	2015	2016	2017 *	2018
\$27,416,476	\$30,788,619	\$28,904,098	\$27,708,660	\$37,838,306	\$41,412,404
841,437	290,468	117,689	451,276	1,397,665	206,432
260,060	269,243	275,510	277,438	280,122	370,682
13,275,165	13,654,296	15,278,103	15,959,219	17,022,003	18,085,561
10,855,815	(5,091,395)	(2,843,098)	(1,631,945)	(13,103,014)	(17,555,989)
<u>\$52,648,953</u>	<u>\$39,911,231</u>	<u>\$41,732,302</u>	<u>\$42,764,648</u>	<u>\$43,435,082</u>	<u>\$42,519,090</u>
\$76,415	\$71,415	\$66,415	\$61,415	\$56,415	\$51,415
150,387	170,159	190,439	209,383	229,642	252,108
<u>\$226,802</u>	<u>\$241,574</u>	<u>\$256,854</u>	<u>\$270,798</u>	<u>\$286,057</u>	<u>\$303,523</u>
\$27,492,891	\$30,860,034	\$28,970,513	\$27,770,075	\$37,894,721	\$41,463,819
14,376,662	14,214,007	15,671,302	16,687,933	18,699,790	18,662,675
11,006,202	(4,921,236)	(2,652,659)	(1,422,562)	(12,873,372)	(17,303,881)
<u>\$52,875,755</u>	<u>\$40,152,805</u>	<u>\$41,989,156</u>	<u>\$43,035,446</u>	<u>\$43,721,139</u>	<u>\$42,822,613</u>

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

Table 2

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,038,689	\$7,121,162	\$6,611,573	\$7,344,451	\$8,296,508	\$6,702,838	\$7,667,879	\$8,003,577	\$8,677,679	\$8,388,238
Judicial	4,001,088	3,939,912	3,925,370	3,854,386	3,900,241	4,295,139	4,752,770	4,541,345	5,330,589	5,080,858
Public Safety	10,166,766	9,670,250	10,328,105	10,513,655	10,645,397	10,981,792	11,560,414	12,613,438	14,949,422	14,698,384
Public Works	8,100,154	8,232,899	8,647,091	7,494,569	7,470,384	7,260,081	9,456,147	7,318,065	7,425,530	8,014,296
Health	506,371	688,518	697,433	665,536	668,488	697,484	780,912	749,133	821,410	656,154
Human Services	25,364,508	22,501,002	21,379,105	21,951,312	13,555,829	15,946,672	14,294,781	16,632,240	15,699,476	17,092,051
Conservation and Recreation	665,792	1,798,263	1,182,144	986,275	1,197,298	5,139	4,184	2,498	1,767	1,624
Economic Development and Assistance	0	15,975	0	0	0	1,305,296	1,187,981	1,183,646	1,661,961	1,001,422
Other	0	0	0	0	0	0	0	0	0	0
Issuance Costs	0	0	0	95,612	0	0	0	0	0	158,175
Interest and Fiscal Charges	597,639	522,118	485,486	462,787	393,164	460,798	444,501	411,755	370,712	597,015
<i>Total Governmental Activities Expenses</i>	55,441,007	54,490,099	53,256,307	53,368,583	46,127,309	47,655,239	50,149,569	51,455,697	54,938,546	55,688,217
Business-type Activities:										
County Wide Sewer	32,514	34,920	33,525	33,686	38,068	42,281	38,528	34,043	79,800	38,898
<i>Total Business-type Activities Expenses</i>	32,514	34,920	33,525	33,686	38,068	42,281	38,528	34,043	79,800	38,898
<i>Total Primary Government Expenses</i>	55,473,521	54,525,019	53,289,832	53,402,269	46,165,377	47,697,520	50,188,097	51,489,740	55,018,346	55,727,115
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	3,107,033	3,269,614	3,477,977	3,555,761	3,360,874	3,412,083	3,480,732	3,492,975	3,540,087	3,491,354
Judicial	582,060	697,951	701,644	689,247	773,390	694,636	510,723	815,742	615,438	587,137
Public Safety	2,536,455	2,550,286	1,295,517	1,259,429	1,282,591	1,201,051	1,211,939	1,362,677	1,318,552	1,126,528
Public Works	1,010,661	832,380	1,188,538	522,657	521,697	548,798	363,503	349,329	587,572	1,013,527
Human Services	834,037	894,889	699,609	638,112	21,228	21,942	17,994	18,217	18,415	20,667
Operating Grants and Contributions	25,833,502	22,345,912	21,019,614	19,720,894	13,795,783	13,877,812	14,404,585	14,569,023	14,634,201	13,379,414
Capital Grants and Contributions	2,157,455	1,130,012	481,775	2,202,631	2,353,679	1,142,883	1,713,339	949,647	888,296	1,536,526
<i>Total Governmental Activities Program Revenues</i>	36,061,203	31,721,044	28,864,674	28,588,731	22,109,242	20,899,205	21,702,815	21,537,610	21,602,561	21,153,153
Business-type Activities:										
Charges for Services	53,554	51,600	48,941	50,493	53,717	55,005	48,196	44,905	54,289	55,022
County Wide Sewer	0	0	0	0	0	0	0	0	37,800	0
<i>Total Business-type Activities Program Revenues</i>	53,554	51,600	48,941	50,493	53,717	55,005	48,196	44,905	92,089	55,022
<i>Total Primary Government Program Revenues</i>	36,114,757	31,772,644	28,913,615	28,639,224	22,162,959	20,954,210	21,751,011	21,602,515	21,694,650	21,210,175
Net (Expense)/Revenue										
Governmental Activities	(19,379,804)	(22,769,055)	(24,391,633)	(24,779,852)	(24,018,067)	(26,756,034)	(28,446,754)	(29,898,087)	(33,335,985)	(34,533,064)
Business-type Activities	21,040	16,680	15,416	16,807	15,649	12,724	9,668	10,862	12,289	16,124
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$19,358,764)	(\$22,752,375)	(\$24,376,217)	(\$24,763,045)	(\$24,002,418)	(\$26,743,310)	(\$28,437,086)	(\$29,887,225)	(\$33,323,696)	(\$34,516,940)

(continued)

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
Children Services	\$844,848	\$862,004	\$885,756	\$864,326	\$882,351	\$895,038	\$893,660	\$905,624	\$936,644	\$975,489
Board of Developmental Disabilities	4,310,553	4,533,998	5,704,046	5,575,921	5,688,817	5,766,514	5,751,545	5,980,201	7,737,756	8,011,230
Senior Citizens	447,234	456,618	465,688	456,343	465,676	472,093	506,778	833,609	860,403	892,104
General Operating	3,034,658	3,103,539	3,184,356	3,107,589	3,183,038	3,311,887	3,301,170	3,374,973	3,610,045	3,732,109
Sales Tax for:										
General Operating	11,212,937	12,000,398	12,433,761	13,388,887	13,871,907	14,597,719	15,718,979	16,116,833	15,533,189	15,071,081
Grants and Entitlements not Restricted to Specific Programs	1,600,032	1,279,565	2,641,377	1,380,032	2,170,280	2,495,948	2,107,043	2,089,895	4,642,728	2,957,082
Investment Earnings	356,226	207,628	176,371	180,512	94,667	235,262	390,762	388,266	479,205	600,092
Miscellaneous	1,299,225	1,443,552	965,929	1,074,249	1,146,401	1,052,976	1,597,888	1,241,032	1,378,573	1,377,885
Total Governmental Activities	23,105,693	23,887,302	26,457,284	26,027,859	27,503,137	28,827,437	30,267,825	30,930,433	35,178,543	33,617,072
Business-type Activities:										
Miscellaneous	1,660	2,587	4,476	4,234	3,602	2,048	5,612	3,082	2,970	1,342
Total Business-type Activities	1,660	2,587	4,476	4,234	3,602	2,048	5,612	3,082	2,970	1,342
Total Primary Government General Revenues and Other Changes in Net Position	23,107,353	23,889,889	26,461,760	26,032,093	27,506,739	28,829,485	30,273,437	30,933,515	35,181,513	33,618,414
Change in Net Position										
Governmental Activities	3,725,889	1,118,247	2,065,651	1,248,007	3,485,070	2,071,403	1,821,071	1,032,346	1,842,558	(915,992)
Business-type Activities	22,700	19,267	19,892	21,041	19,251	14,772	15,280	13,944	15,259	17,466
Total Primary Government Change in Net Position	\$3,748,589	\$1,137,514	\$2,085,543	\$1,269,048	\$3,504,321	\$2,086,175	\$1,836,351	\$1,046,290	\$1,857,817	(\$898,526)

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

Table 3

	2009	2010	2011	2012	2013
General Fund					
Nonspendable	\$0	\$1,037,559	\$1,263,648	\$1,364,179	\$1,495,428
Restricted	0	0	0	0	0
Committed	0	819,700	280,120	622,288	718,038
Assigned	0	257,876	639,898	503,566	509,493
Unassigned	0	4,218,757	4,532,169	5,337,549	6,518,509
Reserved	824,254	0	0	0	0
Unreserved	3,008,666	0	0	0	0
<i>Total General Fund</i>	<u>3,832,920</u>	<u>6,333,892</u>	<u>6,715,835</u>	<u>7,827,582</u>	<u>9,241,468</u>
All Other Governmental Funds					
Nonspendable	0	556,690	1,379,345	421,914	430,611
Restricted	0	7,617,474	8,990,716	9,008,661	10,132,289
Committed	0	238,485	282,071	686,101	1,113,585
Unassigned (Deficit)	0	(2,049,950)	(1,973,915)	(1,867,714)	(1,969,987)
Reserved	1,775,272	0	0	0	0
Unreserved, Undesignated, Reported in:					
Special Revenue Funds	4,704,681	0	0	0	0
Debt Service Funds	166,191	0	0	0	0
Capital Projects Funds	(295,526)	0	0	0	0
<i>Total All Other Governmental Funds</i>	<u>6,350,618</u>	<u>6,362,699</u>	<u>8,678,217</u>	<u>8,248,962</u>	<u>9,706,498</u>
<i>Total Governmental Funds</i>	<u>\$10,183,538</u>	<u>\$12,696,591</u>	<u>\$15,394,052</u>	<u>\$16,076,544</u>	<u>\$18,947,966</u>

Note: The provisions of the Governmental Accounting Standards Board (GASB) Statement No. 54 were adopted in calendar year 2011. The standard replaces the previous reserved and unreserved fund balance categories with the following five fund balance classifications: nonspendable, restricted, committed, assigned, and unassigned fund balance. The adoption of GASB Statement No. 54 lead to the restatement of the 2010 Fund Balances.

2014	2015	2016	2017	2018
\$2,617,880	\$2,564,926	\$2,589,395	\$2,234,145	\$1,969,376
15,000	15,000	15,000	15,000	15,000
781,812	1,009,191	1,216,984	519,977	17,367
469,932	594,792	493,356	592,103	323,433
6,028,279	7,821,593	10,053,310	12,620,141	12,303,292
0	0	0	0	0
0	0	0	0	0
9,912,903	12,005,502	14,368,045	15,981,366	14,628,468
655,202	1,670,838	692,255	727,405	669,611
9,475,441	10,287,295	10,704,969	12,458,122	19,259,027
527,202	445,522	766,854	1,706,580	637,408
(3,832,937)	(3,308,161)	(3,051,061)	(2,725,025)	(2,454,947)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
6,824,908	9,095,494	9,113,017	12,167,082	18,111,099
\$16,737,811	\$21,100,996	\$23,481,062	\$28,148,448	\$32,739,567

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

Table 4

	2009	2010	2011	2012	2013
Revenues					
Property Taxes	\$8,550,453	\$8,914,739	\$10,195,301	\$10,106,372	\$10,226,146
Sales Tax	11,254,088	11,951,370	12,341,993	13,392,672	13,867,996
Special Assessments	24,435	27,855	14,574	13,988	12,842
Charges for Services	6,864,439	7,092,192	6,199,676	5,632,494	4,828,832
Licenses and Permits	244,408	212,664	242,263	182,508	249,391
Fines and Forfeitures	357,463	291,627	291,241	210,184	239,805
Intergovernmental	28,446,695	25,554,965	24,558,057	23,396,364	18,244,945
Interest	356,226	207,628	176,371	180,512	94,667
Rent	579,501	620,782	615,531	626,032	628,910
Contributions and Donations	0	0	0	0	0
Increase/Decrease in Market Value	0	0	0	0	0
Other	1,314,225	1,443,552	1,000,929	1,109,249	1,186,401
<i>Total Revenues</i>	<u>57,991,933</u>	<u>56,317,374</u>	<u>55,635,936</u>	<u>54,850,375</u>	<u>49,579,935</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	5,971,306	6,549,502	6,294,816	6,886,048	6,928,866
Judicial	4,167,469	4,002,009	4,048,423	3,878,653	4,016,221
Public Safety	9,976,256	9,925,837	10,484,799	10,201,240	10,413,612
Public Works	6,044,073	5,954,977	6,358,502	5,913,033	5,249,193
Health	517,630	688,518	697,433	665,536	668,488
Human Services	25,928,830	22,841,239	21,737,778	20,737,340	13,180,375
Economic Development	667,760	1,798,542	681,432	985,874	1,196,977
Intergovernmental	0	15,975	25,446	1,535,080	210,793
Capital Outlay	2,259,868	1,113,929	1,415,833	2,164,076	3,642,907
Debt Service:					
Principal Retirement	2,101,683	744,604	786,115	817,381	875,545
Interest and Fiscal Charges	659,376	519,165	482,629	470,148	396,733
Issuance Costs	0	0	0	95,612	0
<i>Total Expenditures</i>	<u>58,294,251</u>	<u>54,154,297</u>	<u>53,013,206</u>	<u>54,350,021</u>	<u>46,779,710</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(302,318)</u>	<u>2,163,077</u>	<u>2,622,730</u>	<u>500,354</u>	<u>2,800,225</u>
Other Financing Sources (Uses)					
Premium from Debt Issued	0	0	0	185,702	0
Proceeds from the Sale of Capital Assets	0	0	0	0	0
Inception of Capital Lease	100,541	61,833	74,731	84,353	71,197
Issuance of Bonds	0	0	0	4,435,000	0
Premium on Bonds Issued	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	(4,522,917)	0
Transfers In	7,783,375	7,757,103	2,143,364	2,123,694	2,501,315
Transfers Out	(7,783,375)	(7,757,103)	(2,143,364)	(2,123,694)	(2,501,315)
<i>Total Other Financing Sources (Uses)</i>	<u>100,541</u>	<u>61,833</u>	<u>74,731</u>	<u>182,138</u>	<u>71,197</u>
<i>Net Change in Fund Balances</i>	<u>(\$201,777)</u>	<u>\$2,224,910</u>	<u>\$2,697,461</u>	<u>\$682,492</u>	<u>\$2,871,422</u>
Debt Service as a Percentage of Noncapital Expenditures	5.03%	2.46%	2.55%	2.58%	3.01%

2014	2015	2016	2017	2018
\$10,377,434	\$10,428,935	\$10,981,393	\$13,109,871	\$13,606,666
14,482,232	15,594,641	16,074,286	15,684,391	15,033,450
13,540	15,171	14,107	15,369	15,241
4,660,631	4,553,606	4,786,099	4,768,109	5,104,237
222,906	286,573	296,745	328,953	330,814
323,771	274,294	241,407	245,531	233,366
16,597,046	17,540,608	16,735,419	20,263,915	18,280,121
232,669	395,321	380,748	463,102	766,619
657,662	455,247	690,862	721,416	555,329
0	1,025,130	0	0	0
0	33,707	0	0	(166,527)
1,079,017	1,671,295	1,270,501	1,378,573	1,408,781
48,646,908	52,274,528	51,471,567	56,979,230	55,168,097
6,960,811	7,074,604	7,293,434	8,008,270	8,655,378
4,295,089	4,703,876	4,320,064	4,931,526	4,601,809
10,578,453	11,183,211	11,656,499	12,964,077	13,291,049
5,159,551	5,791,035	4,833,998	5,766,508	6,116,829
947,484	750,748	749,132	821,410	733,491
14,178,134	13,727,080	16,138,534	15,241,033	16,391,257
1,304,755	1,187,981	1,183,646	1,661,961	1,001,422
212,969	216,403	270,000	169,537	241,162
6,916,299	2,056,489	1,512,657	1,613,879	4,051,034
920,770	791,561	800,738	820,890	1,194,834
462,453	443,247	407,617	367,847	579,748
0	0	0	0	158,175
51,936,768	47,926,235	49,166,319	52,366,938	57,016,188
(3,289,860)	4,348,293	2,305,248	4,612,292	(1,848,091)
0	0	0	0	0
23,221	0	21,946	0	0
91,484	14,892	62,477	64,047	48,685
0	0	0	0	8,760,000
0	0	0	0	218,790
0	0	0	0	(2,588,265)
3,879,826	2,266,117	2,636,816	3,439,789	2,352,184
(3,879,826)	(2,266,117)	(2,646,421)	(3,448,742)	(2,352,184)
114,705	14,892	74,818	55,094	6,439,210
(\$3,175,155)	\$4,363,185	\$2,380,066	\$4,667,386	\$4,591,119
3.18%	2.77%	2.63%	2.46%	3.60%

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
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
2017	1,018,631,950	194,704,220	3,466,674,771	89,482,140	101,684,250
2018	1,026,697,270	197,769,920	3,498,477,686	122,951,800	139,717,955

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

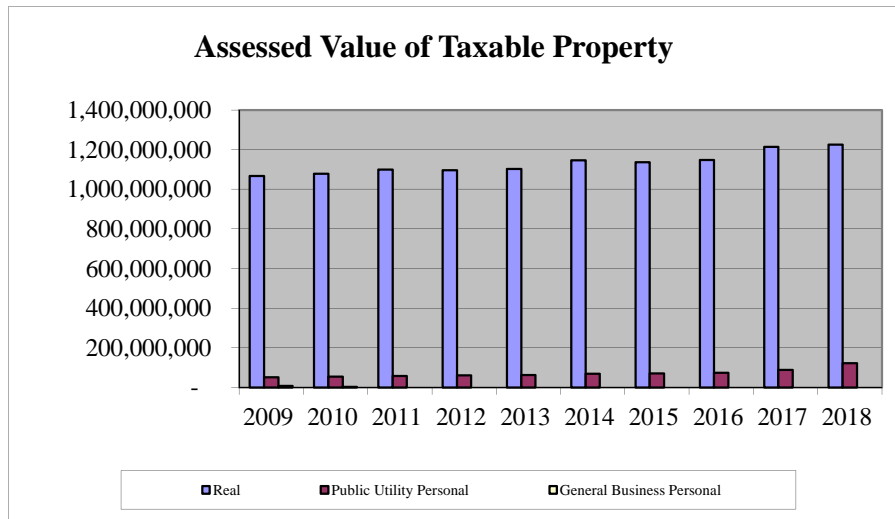
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value 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		
	\$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
	0	0	1,302,818,310	3,568,359,021	36.51%	11.84
	0	0	1,347,418,990	3,638,195,641	37.04%	11.97



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
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
2017	21,062,857	5,168,514	26,231,371	2,910,377,000	552,762,971	3,463,139,971
2018	24,998,800	15,739,770	40,738,570	2,933,420,771	213,766,057	3,147,186,828

(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, 2018

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 2018.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Chillicothe City Schools	\$1,184.96	\$1,506.99
Board of MR/DD	191.38	232.34
Children Services	22.94	33.74
ADAMH Board	26.37	33.98
Health Board	30.61	35.00
County General Fund	94.94	108.50
Senior Citizens	21.03	27.06
City of Chillicothe	98.00	112.00
Pickaway-Ross JVS	72.40	108.67
Scioto Township	17.87	20.49
Chillicothe - Ross Library	43.60	50.74
Total	<u>\$1,804.10</u>	<u>\$2,269.51</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

	2009	2010	2011	2012	2013
Unvoted Millage					
Operating	3.10	3.10	3.10	3.10	3.10
Voted Millage - by levy					
2002/2010 MRDD - (1)					
Residential/Agricultural Real	2.509032	2.510232	3.734681	3.735103	3.739572
Commercial/Industrial and Public Utility Real	2.721537	2.727375	3.80	3.80	3.726597
Public Utility Personal	3.00	3.00	3.80	3.80	3.80
2004/2016 MRDD - (2)					
Residential/Agricultural Real	1.76095	1.761792	1.73151	1.731706	1.733778
Commercial/Industrial and Public Utility Real	1.906262	1.910353	1.968086	2.068466	2.028513
Public Utility Personal	2.10	2.10	2.10	2.10	2.10
2007 Senior Citizens - 5 years (3)					
Residential/Agricultural Real	0.448791	0.449006	0.441289	0.441338	0.441866
Commercial/Industrial and Public Utility Real	0.469082	0.470088	0.484295	0.50	0.490342
Public Utility Personal	0.50	0.50	0.50	0.50	0.50
2015 Senior Citizens - 5 years (4)					
Residential/Agricultural Real	0.00	0.00	0.00	0.00	0.00
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	0.83666	0.83706	0.822672	0.822765	0.82375
Commercial/Industrial and Public Utility Real	0.907744	0.909692	0.937184	0.984984	0.965959
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1992/2011/2017 Health District - 5 years (6)					
Residential/Agricultural Real	0.534737	0.534993	0.525798	1.00	1.00
Commercial/Industrial and Public Utility Real	0.751951	0.753564	0.776338	1.00	0.980684
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1982/2012 ADAMH Operating - 10 years (7)					
Residential/Agricultural Real	0.470663	0.46073	0.455654	0.445541	1.00
Commercial/Industrial and Public Utility Real	0.581543	0.597357	0.595133	0.622538	0.954256
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
Total voted millage by type of property					
Residential/Agricultural Real	6.560833	6.553813	7.711604	8.176453	8.738966
Commercial/Industrial and Public Utility Real	7.338119	7.368429	8.561036	8.975988	9.146353
Public Utility Personal	8.60	8.60	9.40	9.40	9.40
Total millage by type of property					
Residential/Agricultural Real	9.660833	9.653813	10.811604	11.276453	11.838966
Commercial/Industrial and Public Utility Real	10.438119	10.468429	11.661036	12.075988	12.246353
Public Utility Personal	11.70	11.70	12.50	12.50	12.50
Total direct rate (8)	9.91	9.90	11.04	11.48	11.95

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

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

- (1) On May 4, 2010, voters approved to renew and increase the 3.00 mill levy to 3.80 mill.
- (2) On March 15, 2016, voters approved to replace the 2.10 mill MRDD levy and increase it to 3.00.
- (3) On November 6, 2007, voters approved to replace the 0.30 mill Senior Citizens levy and increase it to 0.50.
- (4) On November 3, 2015, voters approved an additional 0.30 mill Senior Citizens levy.
- (5) On November 4, 2003, voters approved to replace the 1.00 mill Children Services levy.
- (6) On May 2, 2017, voters approved an additional 1.00 mill Health District levy.
- (7) On March 6, 2012, voters approved to replace the 1.00 mill ADAMH levy.
- (8) Total direct rate is the weighted average of all individual direct rates.

Source: Ohio Department of Taxation and Ross County Auditor

2014	2015	2016	2017	2018
3.10	3.10	3.10	3.10	3.10
3.583757	3.582662	3.581549	3.402018	3.400703
3.796553	3.80	3.714621	3.632936	3.672441
3.80	3.80	3.80	3.80	3.80
1.661538	1.66103	1.660516	2.849619	2.848518
2.066593	2.094577	2.047518	2.934027	2.965932
2.10	2.10	2.10	3.00	3.00
0.423455	0.423326	0.423194	0.401981	0.401826
0.499546	0.50	0.488766	0.478018	0.483216
0.50	0.50	0.50	0.50	0.50
0.00	0.00	0.299906	0.284873	0.284763
0.00	0.00	0.293259	0.286810	0.289929
0.00	0.00	0.30	0.30	0.30
0.789427	0.789186	0.788941	0.749394	0.749104
0.984092	0.997418	0.975009	0.953568	0.963938
1.00	1.00	1.00	1.00	1.00
0.958333	0.958040	0.957743	0.00	0.999613
0.999093	1.00	0.977532	0.00	1.00
1.00	1.00	1.00	0.00	1.00
0.989815	0.945558	0.890292	0.877771	0.860974
0.960697	0.973558	0.978088	0.97761	0.970893
1.00	1.00	1.00	1.00	1.00
8.406325	8.359802	8.602141	8.565656	9.545501
9.306574	9.365553	9.474793	9.262969	10.346349
9.40	9.40	9.70	9.60	10.60
11.506325	11.459802	11.702141	11.665656	12.645501
12.406574	12.465553	12.574793	12.362969	13.446349
12.50	12.50	12.80	12.70	13.70
11.70	11.67	11.90	11.84	11.97

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

Table 9

	<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>2017</u>	<u>2018</u>
<u>In County School Districts:</u>										
Adena	36.50	36.50	36.50	36.50	36.50	35.90	35.90	35.90	35.60	35.60
Chillicothe	50.67	50.67	51.00	51.00	51.00	59.10	59.20	58.99	58.00	57.80
Huntington	30.30	30.30	30.30	30.30	30.30	30.00	30.00	30.00	30.00	30.00
Paint Valley	34.70	34.70	34.70	34.70	34.70	34.70	34.20	34.20	34.20	34.20
Southeastern	32.70	32.70	32.70	32.70	32.70	32.00	32.00	32.00	31.80	31.80
Union Scioto	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	33.70	33.70
Zane Trace	32.00	32.00	32.00	32.00	32.00	31.70	31.70	31.70	31.60	31.60
<u>Out of County School Districts:</u>										
Greenfield	25.40	25.40	25.40	25.40	25.40	25.40	25.40	25.40	23.95	23.95
Miami Trace	36.75	36.75	36.75	34.99	33.59	33.59	32.99	34.97	34.41	33.48
Waverly	31.75	31.75	31.75	31.75	31.80	32.00	32.00	32.00	32.00	32.00
<u>Joint Vocational School Districts:</u>										
Great Oaks	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Pickaway-Ross County	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Pike County	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
<u>Corporations:</u>										
Adelphi	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Bainbridge	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Out of County Corporations:</u>										
Greenfield	1.10	1.10	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
<u>Townships:</u>										
Buckskin	3.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Colerain	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Concord	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	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	7.50	7.50	7.50
Jefferson	7.90	7.90	7.90	7.90	7.90	9.90	9.90	9.90	9.90	9.90
Liberty	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Paint	4.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Paxton	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Scioto	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Springfield	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
Twin	5.00	5.00	5.00	5.00	5.00	4.50	4.50	4.50	4.50	4.50
Union	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
<u>Other Taxing Authorities:</u>										
Paint Creek Joint										
EMS/Fire District	-	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Chillicothe Ross Library	-	-	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50

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

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

Ross County, Ohio
Principal Taxpayers
As of December 31, 2018 and December 31, 2009

Table 10

Name of Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
American Electric Power	\$103,560,060	1	7.69%	\$39,958,980	1	3.55%
South Central Power Company	11,004,250	2	0.82%	8,898,150	4	0.79%
Paccar, Inc.	8,750,000	3	0.65%	9,233,620	3	0.82%
Columbia Gas of Ohio, Inc.	6,285,100	4	0.47%	-	-	-
Chillicothe TK Owner II, LLC (formerly DDR Ohio Opportunity II, LLC)	6,238,750	5	0.46%	3,978,530	9	0.35%
Chillicothe Mall, Inc.	4,255,300	6	0.32%	4,220,620	8	0.37%
LEX Chillicothe L.P.	4,238,500	7	0.31%	-	-	-
Central Center	2,791,830	8	0.21%	3,101,500	10	0.28%
Zane Plaza, LLC	2,532,860	9	0.19%	-	-	-
K-Mart Corporation	2,310,010	10	0.17%	-	-	-
P H Glatfelter (formerly Mead Corp.)	-	-	-	18,873,920	2	1.68%
Horizon Telcom Inc.	-	-	-	7,949,840	5	0.71%
Adena Health System	-	-	-	5,842,190	6	0.52%
Chillicothe Paper Inc.	-	-	-	4,743,660	7	0.42%
Total Top Ten Taxpayers	151,966,660		11.28%	106,801,010		9.48%
All Others	1,195,452,330		88.72%	1,019,952,280		90.52%
TOTAL	<u>\$1,347,418,990</u>		<u>100.00%</u>	<u>\$1,126,753,290</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
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
2017	14,046,649	13,769,373	98.03	555,961	14,325,334	101.98
2018	14,604,708	14,323,162	98.07	563,530	14,886,692	101.93

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
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
2017	15,533,189
2018	15,071,081

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
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
2017	1.50%	216,410,219	577,972,775	163,720,899	118,140,101	1,076,243,994
2018	1.50%	224,257,520	586,170,371	168,944,463	30,375,475	1,009,747,829

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

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

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

Table 13

Year	Governmental Activities										Percentage of Assessed Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita (1)
	General Obligation Bonds	Capital Leases	Motor Vehicle Revenue Bonds Payable	Gas Tax Revenue Bonds Payable	Sales Tax Revenue Bonds Payable	Loans Payable	Total Primary Government	Percentage of Assessed Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita (1)			
2009	\$7,945,000	\$130,874	\$3,125,000	\$0	\$560,530	\$11,761,404	1.04%	unavailable	\$154.81				
2010	7,530,000	144,462	2,945,000	0	459,171	11,078,633	0.98%	unavailable	141.92				
2011	7,105,729	157,501	2,760,000	0	354,748	10,377,978	0.90%	unavailable	132.94				
2012	4,759,904	167,052	195,000	4,620,702	247,169	9,989,827	0.86%	0.39%	129.02				
2013	4,299,078	146,333	0	4,580,227	136,339	9,161,977	0.79%	0.36%	117.60				
2014	3,968,253	168,386	0	4,179,752	0	8,316,391	0.68%	0.33%	106.53				
2015	3,627,427	121,717	0	3,774,277	0	7,523,421	0.62%	0.30%	97.49				
2016	3,276,602	135,125	0	3,358,802	0	6,770,529	0.56%	0.30%	87.93				
2017	2,910,777	143,282	0	2,943,327	0	5,997,386	0.46%	0.25%	76.83				
2018	8,618,790	137,133	0	2,512,851	0	11,268,774	0.84%	0.49%	146.48				

(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, 2018*

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	\$11,268,774	100.00%	<u>\$11,268,774</u>
Overlapping:			
Cities, Villages, & Townships wholly within the County	10,709,216	100.00%	10,709,216
School Districts wholly within the County	43,315,841	100.00%	43,315,841
Adena Local School District	1,183,954	97.62%	1,155,776
Greenfield Exempted Village School District	440,000	28.74%	126,456
Great Oaks Career Center Joint Vocational School District	3,105,000	0.29%	9,005
Miami Trace Local School District	51,290,802	0.11%	56,420
Waverly City School District	2,745,000	3.22%	<u>88,389</u>
Total Overlapping Political Subdivisions			<u>55,461,103</u>
Grand Total			<u><u>\$66,729,877</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 2018 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
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
2017	78,064	1,302,818,310	2,910,777	280,122	2,630,655	0.20%	33.70
2018	76,931	1,347,418,990	8,618,790	370,682	8,248,108	0.61%	107.21

(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

	2009	2010	2011	2012
Total Assessed Property Value	<u>\$1,126,753,290</u>	<u>\$1,135,494,520</u>	<u>\$1,156,239,710</u>	<u>\$1,156,700,400</u>
Debt Limit (1)	<u>\$26,668,832</u>	<u>\$26,887,363</u>	<u>\$27,405,993</u>	<u>\$27,417,510</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds and Notes	7,945,000	7,530,000	7,095,000	4,750,000
Less Amount Available in Debt Service	<u>(166,191)</u>	<u>(183,164)</u>	<u>(185,362)</u>	<u>(200,730)</u>
Amount of Debt Subject to Limit	<u>7,778,809</u>	<u>7,346,836</u>	<u>6,909,638</u>	<u>4,549,270</u>
Legal Debt Margin	<u>\$18,890,023</u>	<u>\$19,540,527</u>	<u>\$20,496,355</u>	<u>\$22,868,240</u>
Legal Debt Margin as a Percentage of the Debt Limit	70.83%	72.68%	74.79%	83.41%
Unvoted Debt Limit (2)	\$11,267,533	\$11,354,945	\$11,562,397	\$11,567,004
Amount of Debt Subject to Limit	<u>7,778,809</u>	<u>7,346,836</u>	<u>6,909,638</u>	<u>4,549,270</u>
Unvoted Legal Debt Margin	<u>\$3,488,724</u>	<u>\$4,008,109</u>	<u>\$4,652,759</u>	<u>\$7,017,734</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	30.96%	35.30%	40.24%	60.67%

(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

2013	2014	2015	2016	2017	2018
<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>\$1,302,818,310</u>	<u>\$1,347,418,990</u>
<u>\$27,609,620</u>	<u>\$28,871,542</u>	<u>\$28,697,525</u>	<u>\$29,019,580</u>	<u>\$31,070,458</u>	<u>\$32,185,475</u>
4,290,000 (288,676)	3,960,000 (291,844)	3,620,000 (275,510)	3,270,000 (277,438)	2,905,000 (280,122)	2,590,000 (370,682)
<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>	<u>2,992,562</u>	<u>2,624,878</u>	<u>2,219,318</u>
<u>\$23,608,296</u>	<u>\$25,203,386</u>	<u>\$25,353,035</u>	<u>\$26,027,018</u>	<u>\$28,445,580</u>	<u>\$29,966,157</u>
85.51%	87.29%	88.35%	89.69%	91.55%	93.10%
\$11,643,848	\$12,148,617	\$12,079,010	\$12,207,832	\$13,028,183	\$13,474,190
<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>	<u>2,992,562</u>	<u>2,624,878</u>	<u>2,219,318</u>
<u>\$7,642,524</u>	<u>\$8,480,461</u>	<u>\$8,734,520</u>	<u>\$9,215,270</u>	<u>\$10,403,305</u>	<u>\$11,254,872</u>
65.64%	69.81%	72.31%	75.49%	79.85%	83.53%

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
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%
2017	78,064	30,183	2,356,206	40.4	12,901	5.1%	5.0%	4.4%
2018	76,931	30,222	2,325,009	40.5	12,951	4.6%	4.6%	3.9%

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	2018			2009		
		(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	3,452	1	9.95%	2,350	1	7.61%
Kenworth Truck Company (Paccar)	Assembly of Heavy Trucks	2,285	2	6.59%	1,014	4	3.28%
Veterans Affairs Medical Center	Veterans Hospital	1,567	3	4.52%	1,389	2	4.50%
Pixelle (formerly Mead Corp.)	Specialty Papers & Engineered Products	874	4	2.52%	1,332	3	4.31%
Chillicothe Correctional Institute	Ohio Penal Institution	543	5	1.56%	539	6	1.74%
Ross County Correctional Institute	Ohio Penal Institution	505	6	1.46%	548	5	1.77%
Ross County	County Government	431	7	1.24%	529	7	1.71%
Pickaway/Ross JVSD	Vocational Education	371	8	1.07%	365	8	1.18%
Chillicothe City School District	Education	340	9	0.98%	350	9	1.13%
City of Chillicothe	City Government	285	10	0.82%	311	10	1.01%
Total		<u>10,653</u>		<u>30.70%</u>	<u>8,727</u>		<u>28.24%</u>
Total Employment within the County		<u>34,700</u> (2)			<u>30,900</u> (2)		

Sources:

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

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

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

Table 19

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Legislative and Executive										
Commissioners	4	4	4	4	4	4	4	4	4	4
Auditor	17	16	16	15	14	15	15	16	15	15
Treasurer	7	7	7	7	7	7	7	7	7	7
Prosecuting Attorney	19	20	21	21	19	18	19	19	19	16
Board of Elections	12	10	10	11	10	10	10	10	10	10
Recorder	6	6	7	7	6	6	6	6	6	6
Buildings and Grounds	11	10	10	12	12	11	11	12	13	13
Data Processing	2	2	2	1	1	0	0	0	0	0
Judicial										
Common Pleas Court	17	16	16	14	13	14	14	13	13	11
Probate Court	10	10	10	9	11	11	11	11	8	8
Juvenile Court	24	23	21	22	18	18	18	18	18	22
Clerk of Courts	17	16	17	17	16	17	17	17	17	17
Law Library	1	1	1	1	1	1	1	1	1	1
Public Safety										
Sheriff	93	91	92	95	92	93	104	107	107	107
Probation	6	9	9	10	10	10	10	14	12	12
Emergency Management Agency	3	3	3	3	2	2	2	3	2	2
Dog Warden	3	4	4	4	4	4	3	4	4	4
Coroner	7	6	6	6	6	7	7	8	8	9
Public Works										
Engineer	31	31	30	31	31	31	31	33	31	31
Building Department	3	3	3	1	3	3	3	3	3	3
Planning Department	2	2	2	2	2	2	2	2	2	1
Litter Control	4	2	5	2	5	6	2	2	2	2
Health										
Developmental Disabilities	87	94	100	114	108	117	129	132	127	121
Human Services										
Jobs and Family Services	116	102	97	92	*	*	*	*	*	*
Child Support Enforcement Agency	18	14	13	13	*	*	*	*	*	*
Veteran Services	9	10	10	9	10	10	10	10	10	9
Total	529	512	516	523	405	417	436	452	439	431

Source: Office of the Auditor, Ross County, Ohio

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

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

Table 20

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Legislative and Executive										
Commissioners										
Number of purchase orders issued	3,130	3,052	2,901	2,913	2,995	2,521	1,745	1,322	2,226	2,229
Number of meetings	54	53	53	56	53	56	53	53	54	53
Number of buildings maintained	26	22	21	21	21	20	19	19	19	20
Recreational land maintained (in acres)	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65	90.65
Number of titled vehicles	177	177	206	164	166	150	160	206	152	168
Auditor										
Number of non-exempt conveyances	1,132	1,240	1,223	1,347	1,450	1,418	1,469	1,449	1,417	1,521
Number of exempt conveyances	988	998	1,088	1,039	1,119	1,174	1,086	1,041	1,205	1,326
Number of real estate transfers	2,120	2,238	2,311	2,386	2,569	2,591	2,555	2,490	2,622	2,847
Number of parcels	42,208	42,419	42,631	42,741	42,855	42,853	43,018	43,196	43,304	43,412
Number of vendor checks issued	23,014	21,804	20,541	19,275	20,943	21,570	21,194	21,242	22,242	19,453
Number of dog tags issued	17,559	17,665	17,180	17,244	16,627	16,327	15,357	16,012	14,996	14,472
Treasurer										
Number of tax payments processed	91,329	99,035	98,633	98,717	99,478	102,426	101,554	113,635	114,503	114,328
Return on portfolio	1.41%	0.97%	0.67%	0.60%	2.70%	1.81%	1.93%	1.82%	1.86%	1.93%
Prosecuting Attorney										
Number of reports received	722	978	861	681	721	664	733	728	741	831
Number of criminal prosecutions	744	717	840	893	791	797	637	632	633	653
Board of Elections										
Number of registered voters	44,433	45,332	45,841	46,750	42,350	42,581	41,684	44,005	44,590	45,180
Number of voters last general election	20,741	22,429	21,076	30,474	10,643	16,992	19,515	30,935	13,101	23,753
Percentage of register voters that voted	46.68%	49.48%	45.98%	65.19%	25.13%	39.91%	46.82%	70.37%	29.38%	52.77%
Recorder										
Number of deed & lease transactions recorded	3,005	3,294	3,499	3,703	3,904	3,947	4,044	3,825	3,857	3,680
Number of mortgage transactions recorded	3,239	6,275	5,956	6,736	7,117	5,524	5,646	5,618	5,687	5,401
Amount of mortgage transactions (millions of \$s)	\$2,692	\$2,542	\$2,020	\$3,054	\$6,740	\$4,730	\$4,338	\$9,576	\$4,583	\$1,291
Number of other transactions	8,018	4,518	4,004	4,015	4,035	4,210	4,044	3,441	2,957	2,809
Buildings and Grounds										
Total community service hours for maintenance	10,593	7,692	8,034	5,981	12,105	5,118	2,643	3,650	1,752	1,335
Title Department										
Number of titles issued	30,351	29,439	29,542	31,484	31,619	30,285	33,845	36,302	35,540	34,119

(continued)

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

Table 20

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Legislative and Executive										
Litter Control & Recycling										
Number of tons of litter collected	87.27	81.53	83.64	86.58	87.52	74.97	105.56	139.92	149.08	81.00
Participants in educational/outreach activities	9,045	9,472	10,900	9,954	10,173	15,525	14,839	17,041	15,676	18,460
Judicial										
Common Pleas Court										
Number of civil cases filed	965	873	720	744	704	564	574	546	542	619
Number of criminal cases filed	530	645	627	527	526	493	442	521	513	580
Number of domestic cases filed	545	584	535	505	464	458	426	464	463	524
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Probate Court										
Number of cases filed	1,145	1,117	1,185	1,147	1,123	1,148	1,145	1,166	1,097	1,289
Number of marriage licenses issued	500	524	530	491	512	497	521	501	503	467
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of dependent, neglect or abused cases filed	100	176	250	192	257	243	316	176	250	227
Number of traffic cases filed	415	355	355	306	267	264	338	341	285	268
Number of delinquent cases filed	462	421	458	311	321	338	304	372	367	320
Municipal Court										
Number of civil cases filed	1,895	1,568	1,634	1,698	1,384	1,292	1,311	1,392	1,793	2,161
Number of criminal cases filed	4,122	3,684	4,110	3,590	3,737	3,348	3,082	3,853	4,228	4,302
Number of small claims cases filed	229	163	146	155	142	256	274	244	270	263
Number of traffic cases filed	10,121	8,663	9,023	10,014	8,500	9,617	9,267	9,934	9,547	7,926
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Clerk of Courts										
Number of civil cases filed	965	873	720	744	704	572	574	546	542	619
Number of criminal cases filed	530	645	627	528	526	489	442	521	513	580
Public Safety										
Sheriff										
Jail Operation										
Average daily jail census	186	194	181	166	162	187	180	203	226	188
Prisoners booked	7,440	6,268	6,555	5,566	5,621	5,447	5,579	593	5,752	5,090
Prisoners released	7,296	5,922	6,600	5,577	5,455	5,451	5,382	5,698	5,746	4,904
Out of County inmate bed days	20,746	14,684	13,030	6,125	5,291	4,614	4,337	9,653	6,481	949

(continued)

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

Table 20

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Public Safety										
Sheriff										
Enforcement										
Number of incidents reported	21,337	20,950	20,913	20,678	19,229	19,475	18,608	20,208	21,145	21,698
Number of citations issued	537	1,385	2,131	1,765	1,783	1,137	843	1,100	1,131	717
Number of papers served	8,616	10,495	9,327	9,047	7,949	7,558	7,592	8,145	8,342	8,099
Number of 9-1-1 calls	30,412	26,873	35,916	35,630	37,411	44,893	32,312	34,456	85,058	34,752
Number of Sheriff's vehicles	76	55	45	45	55	52	61	57	61	70
Probation										
Average supervised population	625	724	750	830	717	893	514	583	793	865
Number entering supervision	341	341	259	340	256	186	167	129	342	398
Number discharged from supervision	186	292	196	264	284	167	214	94	215	276
Disaster Services										
Number of emergency responses	4	6	3	4	5	3	3	N/A	8	8
Coroner										
Number of requests for investigation	463	500	557	598	563	553	611	601	605	634
Coroner cases determining manner of death	122	137	144	140	101	110	129	153	130	154
Public Works										
Engineer										
Miles of roads maintained	402	402	402	402	402	402	402	402	402	402
Miles of roads repaved	30	27	17	20	19	10.25	12.68	19.35	27.15	32.7
Number of County maintained bridges	428	429	429	429	430	431	431	430	430	431
Number of bridges replaced	2	1	3	5	4	5	3	3	2	1
Number of culverts built/replaced	72	59	35	34	30	17	28	21	25	23
Number of feet of guardrail installed	27,969	14,875	1,675	1,463	1,912.5	15,862.5	24,512.5	16,356.3	799.5	1,362.5
Number of traffic signs erected	429	380	403	525	345	316	1300	214	183	114
Public Works										
Building Department										
Number of permits issued (Commercial/Industrial)	224	187	176	476	206	112	88	133	129	158
Number of inspections performed	831	849	601	1,265	538	292	346	271	442	351
Health										
Commissioners										
Number of children with medical handicap receiving aid	244	381	458	212	267	284	375	359	372	422

(continued)

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

Table 20

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Human Services										
Board of Developmental Disabilities										
Number of students enrolled	58	56	53	66	74	68	54	59	58	98
Early intervention program	16	16	22	34	36	41	38	40	57	56
Preschool	65	66	67	80	80	93	91	92	94	96
School age	376	381	427	438	419	406	428	483	498	519
Number of adult clients	2	2	2	2	2	2	2	2	2	2
Number of facilities	22	23	18	10	5	1	1	1	1	1
Number of buses										
Jobs and Family Services										
Average client count - food stamps	14,851	16,735	17,673	18,227	*	*	*	*	*	*
Average client count - WIA	369	453	256	144	*	*	*	*	*	*
Average client count - heating assistance	134	0	0	0	*	*	*	*	*	*
Average client count - job placement	924	1,612	2,119	2,267	*	*	*	*	*	*
Children's Services										
Average client count - foster care	169	194	280	149	*	*	*	*	*	*
Average client count - adoption	12	8	17	16	*	*	*	*	*	*
Total number of abuse & neglect investigations	743	748	830	542	*	*	*	*	*	*
Child Support Enforcement Agency										
Average number of active support orders	7,526	7,888	7,277	7,221	*	*	*	*	*	*
Total amount child support collected (millions of \$'s)	\$13.70	\$12.30	\$14.00	\$12.60	*	*	*	*	*	*
Veteran Services										
Number of clients contacts	31,016	34,710	32,937	32,987	30,496	29,515	33,745	35,916	37,573	38,785
Number of clients receiving material assistance	4,558	2,795	3,013	2,104	2,237	2,632	4,062	4,174	4,377	4,471
Number of client transports	1,914	1,908	2,020	2,052	2,132	2,111	2,035	2,196	2,361	2,683
Economic Development & Assistance										
Number of grant program beneficiaries	2,577	936	764	592	825	1,741	894	433	1,089	735

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.

OHIO AUDITOR OF STATE
KEITH FABER



ROSS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 20, 2019**