



**bhm cpa group, inc.**  
CERTIFIED PUBLIC ACCOUNTANTS

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ROSS COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2022

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OHIO AUDITOR OF STATE  
KEITH FABER



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

We have reviewed the *Independent Auditor's Report* of Ross County, prepared by BHM CPA Group, Inc., for the audit period January 1, 2022 through December 31, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

November 02, 2023

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**Ross County, Ohio**

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**ROSS COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

Federal Grantor / Pass through Grantor / Program Title	Federal Assistance Listing Number	Pass-Through Grant Number	Passed through to Subrecipients	Expenditures
<b><u>U.S. Department of Housing and Urban Development</u></b>				
<i>Passed through Ohio Department of Development:</i>				
Community Development Block Grant/States Program	14.228	B-C-20-1CN-1	\$0	\$40,243
Community Development Block Grant/States Program	14.228	B-F-21-1CN-1	0	47,999
Total - Community Development Block Grant			0	88,242
HOME Investment Partnership Program (CHIP)	14.239	B-C-20-1CN-2	0	303,699
Total - HOME Investment Partnership Program (CHIP)			0	303,699
<b>Total U.S. Department of Housing and Urban Development</b>			0	391,941
<b><u>U.S. Department of Justice</u></b>				
<i>Direct:</i>				
Justice Equitable Sharing Program	16.922	N/A	0	5,000
Total - Justice Equitable Sharing Program			0	5,000
<i>Passed through the Ohio Office of the Attorney General:</i>				
Crime Victim Assistance	16.575	2022-VOCA134714545	0	29,666
Crime Victim Assistance	16.575	2022-VOCA135105530	0	8,702
Crime Victim Assistance	16.575	2022-VOCA134714516	0	28,849
Total - Crime Victim Assistance			0	67,217
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JG-A01-6494	0	10,289
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JG-A01-6494	0	37,218
Total - Edward Byrne Memorial Justice Assistance Grant Program			0	47,507
<b>Total U.S. Department of Justice</b>			0	119,724
<b><u>U.S. Department of Transportation</u></b>				
<i>Direct:</i>				
Airport Improvement Program	20.106	3-39-0017-019-2019	0	15,073
Airport Improvement Program	20.106	3-39-0017-023-2022	0	56,635
Airport Improvement Program	20.106	3-39-0017-024-2022	0	78,079
Total - Airport Improvement Program			0	149,787
<i>Passed Through Ohio Department of Public Safety - Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training and Planning	20.703	693JK31940044HMEP/OEMA	0	4,069
Total - Interagency Hazardous Materials Public Sector Training and Planning			0	4,069
<b>Total U.S. Department of Transportation</b>			0	153,856
<b><u>U.S. Department of Treasury</u></b>				
<i>Direct:</i>				
COVID-19 American Rescue Plan Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	116,984	1,026,440
<b>Total U.S. Department of Treasury</b>			116,984	1,026,440
<b><u>U.S. Department of Education</u></b>				
<i>Passed through Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Special Education - Grants to States	84.027	66225	0	62,949
Special Education - Grants to States - ARP	84.027	66225	0	5,617
Special Education - Preschool Grants	84.173	66225	0	5,927
Special Education - Preschool Grants - ARP	84.173	66225	0	416
Total Special Education Cluster			0	74,909
COVID19 - GEER Governor's Emergency Education Relief	84.425C	66225	0	61,707
Total - COVID19 GEER Governor's Emergency Education Relief			0	61,707
<i>Passed through Ohio Department of Developmental Disabilities:</i>				
Special Education - Grants for Infants and Families	84.181	773131	0	84,064
Total Special Education - Grants for Infants and Families			0	84,064
<b>Total U.S. Department of Education</b>			0	220,680

**ROSS COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

Federal Grantor / Pass through Grantor / Program Title	Federal Assistance Listing Number	Pass-Through Grant Number	Passed through to Subrecipients	Expenditures
<b><u>U.S. Department of Election Assistance Commission</u></b>				
<i>Passed through the Ohio Secretary of State:</i>				
Help America Vote Act Election Security Grant	90.404	N/A	0	10,000
<b>Total U.S. Department of Election Assistance Commission</b>			0	10,000
<b><u>U.S. Department of Health and Human Services</u></b>				
<i>Passed through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	773131	0	60,270
Total - Social Services Block Grant			0	60,270
<i>Passed through Ohio Department of Job and Family Services:</i>				
Foster Care Title IV-E (Federal Financial Participation)	93.658	G-2223-06-0213	0	155,161
Foster Care Title IV-E (Foster Care Maintenance)	93.658	G-2223-06-0213	0	69,517
Total Foster Care Title IV-E			0	224,678
<b>Total U.S. Department of Health and Human Services</b>			0	284,948
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed through Ohio Department of Public Safety - Emergency Management Agency:</i>				
Emergency Management Performance Grants - ARPA	97.042	EMC-2021-EP-00007	0	21,880
Emergency Management Performance Grants	97.042	EMC-2021-EP-00014/OEMA	0	68,000
Total - Emergency Management Performance Grants			0	89,880
Community Assistance Program	97.023	FEMA-DR-4507 OH	0	130,140
Total - Community Assistance Program			0	130,140
<b>Total U.S. Department of Homeland Security</b>			0	220,020
<b>Total Federal Awards Expenditures</b>			<u>\$116,984</u>	<u>\$2,427,609</u>

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, 2022*

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**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, 2022. 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 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.

**Note 3 – Indirect Cost Rate**

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under Uniform Guidance.

**Note 4 – Matching Requirements**

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

**Note 5 – Subrecipients**

The County passes certain federal awards received from Ohio Office of Management and Budget to other governments or not-for-profit agencies (subrecipients). As Note 2 describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**Note 6 - Community Development Block Grant (CDBG) And Home Investment Partnerships Program (Home) Grant Programs With Revolving Loan Cash Balance**

The current cash balance on the County's local program income account as of December 31, 2022, is \$9,154.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Ross County  
2 North Paint Street, Suite G  
Chillicothe, Ohio 45601

To the County Commissioners:

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 (*Government Auditing Standards*), 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 Ross County, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 25, 2023, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Our report includes a reference to other auditors who audited the financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

***Report on 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) as a basis for designing 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 County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

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



BHM CPA Group, Inc.  
Piketon, Ohio

September 25, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND ON THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS**

Ross County  
2 North Paint Street, Suite G  
Chillicothe, Ohio 45601

To the County Commissioners:

**Report on Compliance for the Major Federal Program**

***Opinion on the Major Federal Program***

We have audited Ross County's, (County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on Ross County's major federal program for the year ended December 31, 2022. Ross County's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Ross County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.



### ***Responsibilities of Management for Compliance***

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Ross County, (County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated September 25, 2023. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's 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. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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.



BHM CPA Group, Inc.  
Piketon, Ohio  
September 25, 2023

**ROSS COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2022**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	21.027 American Rescue Plan State and Local Fiscal Recovery Funds
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

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

None

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

None

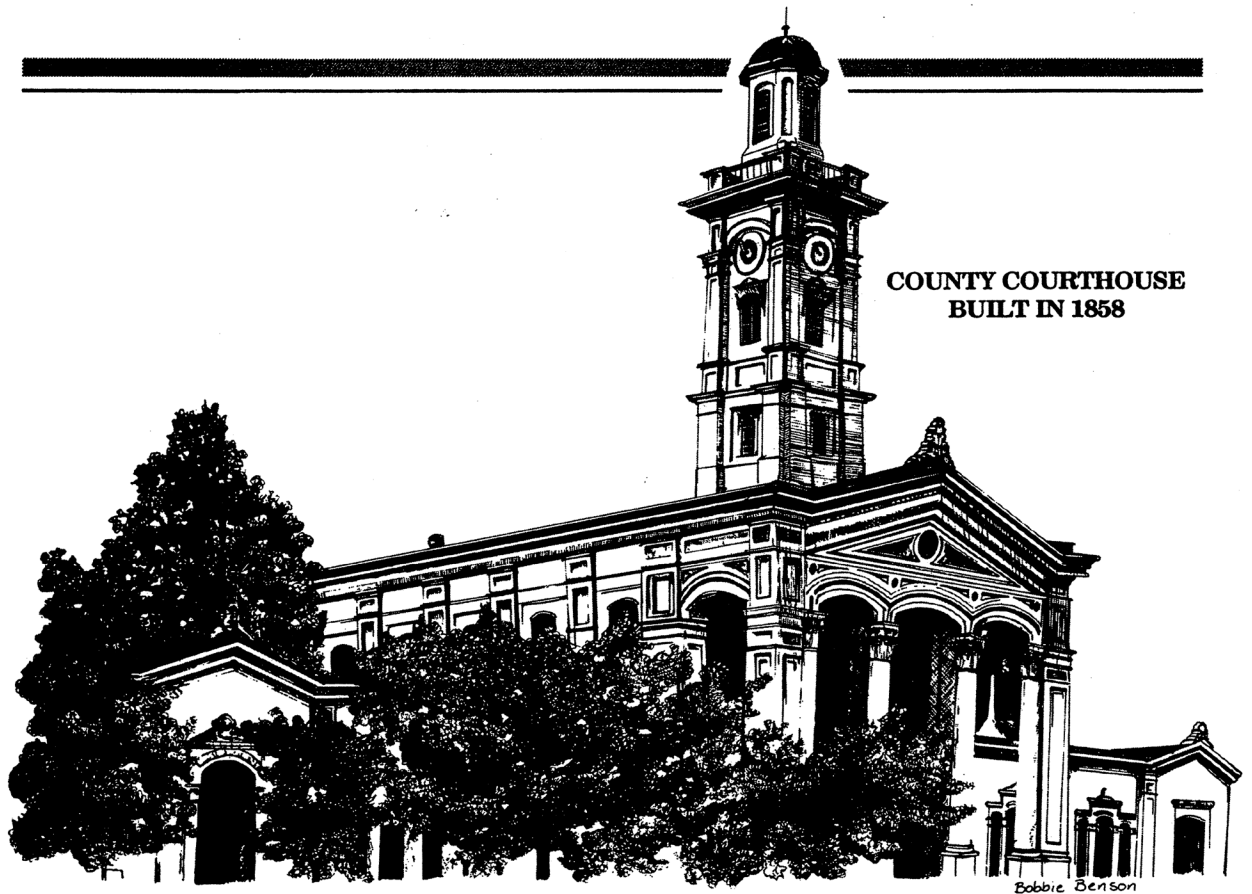
**Ross County**  
Summary Schedule of Prior Audit Findings  
2 CFR 200.511(b)  
December 31, 2022

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<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2021-001	Material Weakness / Noncompliance - 2 CFR § 180.305	Fully Corrected	N/A

# ROSS COUNTY OHIO

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COUNTY COURTHOUSE  
BUILT IN 1858

## Annual Comprehensive Financial Report

For the Year Ended December 31, 2022

Back of Front Cover

# ROSS COUNTY, OHIO

## Annual Comprehensive Financial Report

For the Year Ended December 31, 2022



Prepared by the Ross County Auditor's Office

**Jeff Lehner**  
Ross County Auditor

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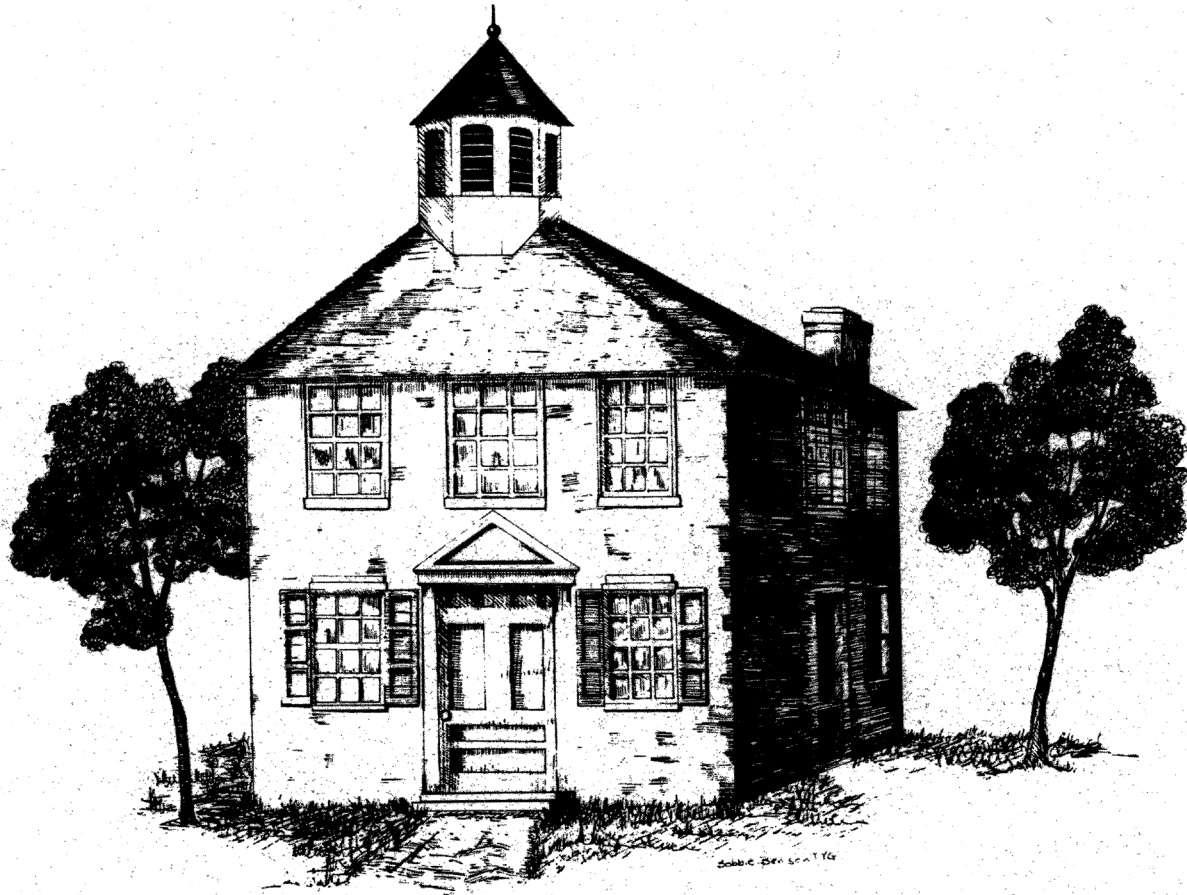
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# *INTRODUCTORY SECTION*



## Ohio's First Statehouse

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

Back of Introductory Section Divider



# ROSS COUNTY AUDITOR

## Jeff Lehner

September 25, 2023

To the great people of Ross County, Ohio  
and Ross County's Board of Commissioners:

Honorable Dwight Garrett  
Honorable James Lowe  
Honorable Jack Everson

As Ross County's Auditor, I am honored to present the County's Comprehensive Annual Financial Report (CAFR) for the year that ended December 31, 2022. This report conforms to generally accepted accounting principles (GAAP) as applicable to government entities.

Responsibility for accuracy of data presented, as well as completeness and fairness of this presentation and its disclosures, rests with the management of the County. The County has a strong framework of internal controls designed to ensure these, which provides reasonable assurance that the County's financial statements are free of material misstatements.

This report provides necessary information to Ross County taxpayers and other interested parties to allow them to gain clear understanding of the County's financial status & affairs, as well as provide the management of Ross County with sound, factual financial information to inform future decisions.

GAAP requires Management's Discussion and Analysis (MD&A) -- a narrative introduction, overview, and analysis of 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 intended 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 the Ohio Auditor of State on the County's financial statements for the year ended December 31, 2022.

### HISTORY, COUNTY ORGANIZATION, AND SERVICES

Ross County was formed August 20, 1798 by proclamation of Northwest Territory Governor Arthur St. Clair and included a large part of what is now the State of Ohio. The County's size was reduced in 1803 by the establishment of Franklin County, and later by that of other counties. Ross County was named for James Ross of Allegheny County, Pennsylvania, a close friend of Gov. St. Clair -- though many believed it should be named after Nathaniel Massie, who surveyed the area.

In 1800, the capital of the Northwest Territory was moved to Chillicothe, today the county seat. The City of Chillicothe also served as Ohio's first (1803-1809) and third (1813-1817) capital. Today Ross County consists of the City, sixteen townships and six villages. The County's surface area is 693 square miles, second largest in the state, and its population is 76,891 according to recent U.S. Census Bureau data.

The County, like every other in Ohio, has only those powers specifically enumerated by state law. A three-member Board of Commissioners, elected in even-numbered years for overlapping four-year terms, serves as the County's governing body and taxing authority. The Commissioners adopt the County's annual budget and make annual appropriations for expenditures of all County funds. Eleven other elected officials and various other appointees manage operations of their respective offices & departments.

The Auditor is the County's chief fiscal officer and serves as tax assessor for the County's political subdivisions. The Auditor is also responsible for maintaining financial records and distributing property tax revenues to the subdivisions by their share.

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

Ross County employs approximately 700 people who provide various County legislative-, executive-, legal & judicial-, public safety & law enforcement-, public works-, public health- and economic development services to citizens.

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, which for Ross 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 its various agencies, boards and commissions; however, the County is not financially responsible for these. Accounting of operations for these entities is limited to reflect only the changes in their assets and liabilities within the County's agency funds. Note 1 to the financial statements provides a complete discussion for each reporting entity.

## ECONOMIC CONDITIONS AND OUTLOOK

Ross County is located in the south-central portion of Ohio, 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 optimally located for future commercial and industrial development in Ohio.

Adena Regional Medical Center, a private non-profit health care corporation, is the County's largest employer and provider of health care services. The County's largest industrial employer is Kenworth Truck Company, subsidiary of PACCAR, Inc. and maker of premium heavy duty commercial vehicles for worldwide export. Other major employers in Ross County include the Chillicothe VA Medical Center, paper manufacturer Pixelle Specialty Solutions, and two state prisons – Chillicothe Correctional Institution and Ross Correctional Institution.

Agriculture remains a significant contributor to Ross County's economy. According to recent US Department of Agriculture data, nearly \$78 million worth of agricultural products are produced in the County annually. There are an estimated 1,100 farms containing approximately 248,000 acres of land.

Ross County experienced an average monthly unemployment rate of 3.8% for 2022, slightly higher than the national average of 3.6% and lower than Ohio's average 4.0%.



Total 2022 County sales tax revenue was \$20,603,015 -- up 3.9% from the County's record 2021 sales tax receipts of \$19,821,527. Ross County continues to serve the broader southern Ohio region as a retail & commercial hub.

Ross County's rich prehistoric Native American heritage and its prominent role in the Northwest Territory's development and Ohio statehood make the County an attractive historical tourism destination. Major attractions include Tecumseh! Outdoor Drama, Hopewell Culture National Historical Park, the Adena State Memorial, and Chillicothe Paints baseball. Collections from the County's 4.25% lodging excise tax for 2022 totaled \$661,493 -- up 15.4% from 2021.

One of the County's most exciting economic prospects is the possibility that Hopewell Culture National Historical Park will obtain UNESCO World Heritage Site designation. Hopewell is expected to receive that designation in 2023, the effect of which is expected to significantly increase tourism and have a strongly positive impact on Ross County's economy.

County officials are optimistic about long-term growth prospects. Having identified economic development as a major priority for Ross County, the Board of Commissioners helped establish and contributes funds annually to the Economic Development Alliance of Southern Ohio and its Office of Economic Development. The Board of Commissioners has also moved purposefully in recent years to expand local tax incentives to help businesses grow and retain employees, as well as attract new private sector investment to Ross County.

### RELEVANT FINANCIAL POLICIES

It is the County's policy to establish an annual budget that ensures that current year expected resources are sufficient to fund current year anticipated expenditures. Budgeted appropriations & expenditures are crafted based on 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 holding County funds must conform to the requirements of this policy. This policy details the objective and allowable rules for safekeeping of County funds.

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

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

### MAJOR INITIATIVES AND DEPARTMENTAL ACCOMPLISHMENTS

In 2022, Adena Regional Medical Center expanded its service capabilities in Ross County by adding a new 6,400-square-foot Urgent Care facility in Chillicothe. This facility provides patients with another access point to health care in a new, modern setting. Adena Health's footprint in southern Ohio spans nine counties and plans to expand services strategically throughout the southern Ohio region are underway.

Ross County continues to benefit from recent expansions at Kenworth Truck Company in the northern end of the County, as construction of the company's state-of-the-art \$45 million, 105,000 square-foot Test Building nears its completion. The overall size of Kenworth's Ross County manufacturing facility will increase by nearly 17% upon completion of this project.

The County was awarded \$14.9 million in federal funds via the Coronavirus Local Fiscal Recovery Program in the American Rescue Plan Act of 2021, of which approximately \$11 million remains. These funds have been earmarked by the County to assist its continuing recovery from the Coronavirus pandemic. The Commissioners are responsible for awarding these funds to eligible projects in the County that have public health & economic impacts, maintain public services, and make investments to support long-term economic growth.

Finally, the County continues to realize significant annual savings on employee benefits for its participation in the County Employee Benefits Consortium of Ohio (CEBCO) and the Retrospective Rating Program for Workers Compensation. These provide Ross County with opportunities to avail itself of economies of scale in areas related to these benefits, ultimately for the benefit of Ross County taxpayers in the form of a strong general fund cash position and a County tax rate that has been held constant since 2008.

#### 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 for its comprehensive annual financial report (CAFR) for the year ended December 31, 2021. The Certificate of Achievement is a prestigious national award, recognizing compliance with the highest standards for state- & local government financial reporting. Ross County has received this Certificate for thirty consecutive years and local officials expect this streak to continue.

I would like to express my gratitude to Ross County's elected officials and a great number of County employees without whose cooperation the preparation of this report would not have been possible. Thanks also to J.L. Uhrig and Associates, Inc. for their expertise and technical guidance in preparing this report.

Finally, I would like to thank the hardworking staff of the Ross County Auditor's office for their assistance in preparing this report. Their professionalism and high level of service to the people of Ross County set a standard I'm proud to be part of upholding as Ross County's newly-elected chief fiscal officer.

Regards,



Jeff Lehner  
Auditor for Ross County, Ohio



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Ross County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morill*

Executive Director/CEO

**Ross County, Ohio**  
*Elected Officials*  
*As of December 31, 2022*

<b>Elected Officials</b>	<b>Title</b>	<b>Term of Office</b>
Dwight Garrett	County Commissioner	01/02/21 to 01/01/25
James Lowe	County Commissioner	01/03/21 to 01/02/25
R. Douglas Corcoran – See Note 1	County Commissioner	01/01/19 to 12/31/22
Robyn Brewster – See Note 2	County Auditor	03/11/19 to 03/12/23
David Jeffers	County Treasurer	09/06/21 to 09/01/25
Jeffrey Marks	Prosecuting Attorney	01/04/21 to 01/05/25
Charles R. Ortman	County Engineer	01/04/21 to 01/05/25
Kathy Dunn	County Recorder	01/04/21 to 01/05/25
Benjamin Trotter, MD	County Coroner	01/04/21 to 01/05/25
Ty D. Hinton	Clerk of Courts	01/04/21 to 01/05/25
George W. Lavender	County Sheriff	01/04/21 to 01/05/25
Matthew Schmidt	Common Pleas Court Judge	01/01/19 to 12/31/24
Michael M. Ater	Common Pleas Court Judge	02/09/17 to 02/08/23
J. Jeffrey Benson	Probate/Juvenile Court Judge	02/09/21 to 02/08/27

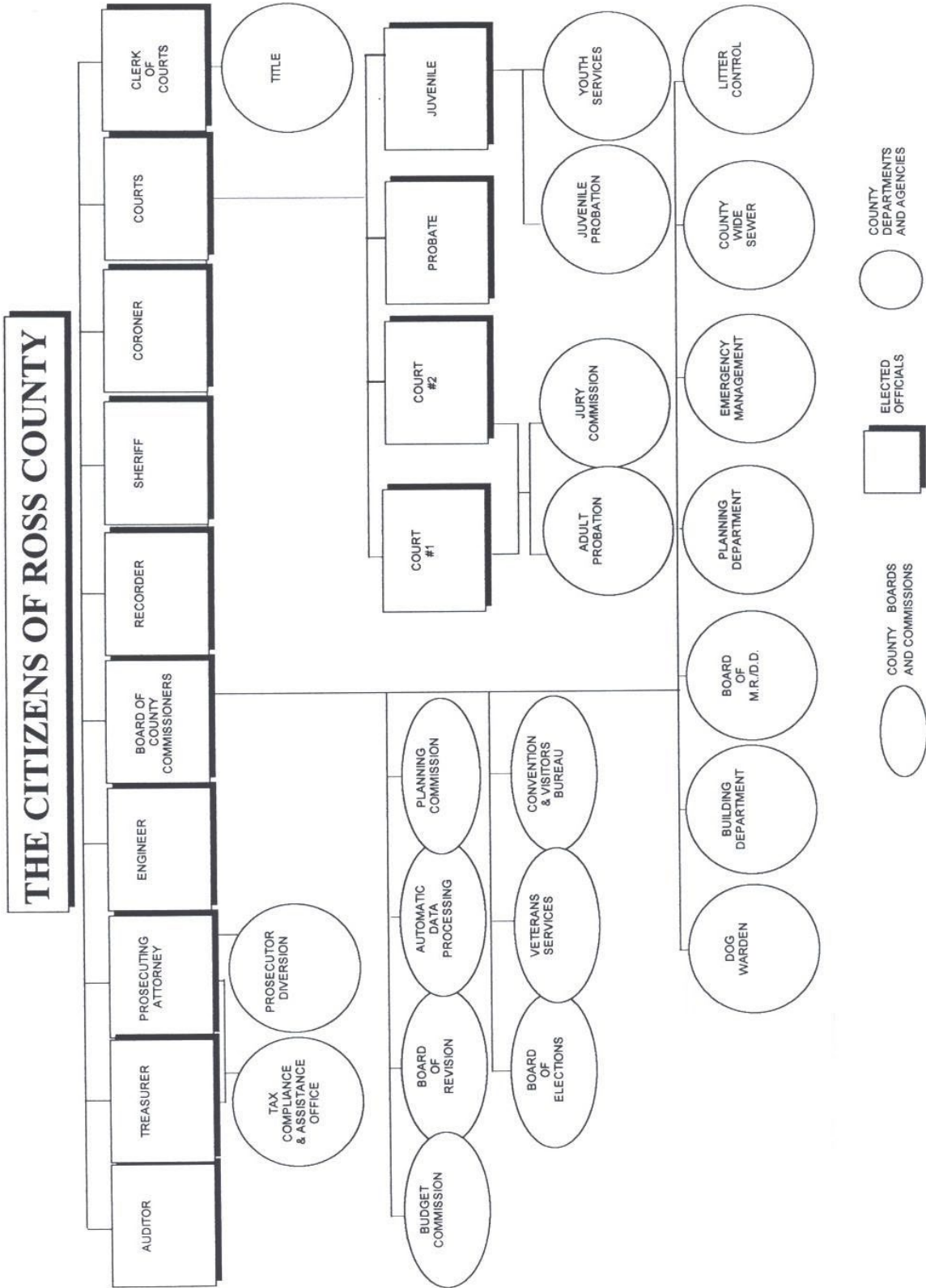
**Note 1:**

Jack Everson was elected on November 8, 2022 and took office as County Commissioner on January 1, 2023

**Note 2:**

Jeff Lehner was elected on November 8, 2022 and took office as County Auditor on March 13, 2023

# ROSS COUNTY GOVERNMENT ORGANIZATIONAL CHART



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## *FINANCIAL SECTION*



### Ross County Historical Society Museum

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

Back of Financial Section Divider





**INDEPENDENT AUDITOR'S REPORT**

Ross County  
2 North Paint Street, Suite G  
Chillicothe, Ohio 45601

To the County Commissioners:

**Report on the Audit of the Financial Statements**

***Opinions***

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 Ross County, Ohio (County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion based on our audit and the report of other auditors, the accompanying 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 the Ross County, Ohio as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Motor Vehicle Gas Tax, Board of Developmental Disabilities, and American Rescue Plan Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Ross County Land Reutilization Corporation which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2022. 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 discretely presented component unit, is based solely on the report of the other auditors.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Emphasis of Matter***

As discussed in Note 29 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Township. We did not modify our opinion regarding this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

**Supplementary information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and are presented for purposes of additional analysis 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 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, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and somewhat stylized.

BHM CPA Group, Inc.  
Piketon, Ohio  
September 25, 2023

**Ross County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*  
*(Unaudited)*

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The discussion and analysis of Ross County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2022. 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 2022 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, 2022 by \$85,834,814.

The County's total net position increased \$10,275,039 or 13.60% from 2021 to 2022.

Program revenues for governmental activities accounted for \$24,600,692 or 39.22% of total governmental activities revenue. General revenues for governmental activities accounted for \$38,131,372 or 60.78% of total governmental activities revenue.

The County had \$52,464,844 in expenses related to governmental activities; \$24,600,692 of these expenses was offset by program specific charges for services and operating and capital grants and contributions. General revenues (primarily taxes) of \$38,131,372 were utilized to provide for the remainder of these programs.

Among major funds, the General Fund had \$31,312,036 in revenues, \$29,421,177 in expenditures, and (\$1,577,855) in total other financing sources and uses. The fund balance in the General Fund reflects an increase of \$313,004 from \$19,705,164 to \$20,018,168.

In 2022, the County's outstanding bonds at year-end reflect a net decrease of \$976,000 or 11.34% in the principal balance to \$7,632,000. Total debt outstanding decreased in 2022 by \$1,029,083 to a principal balance of \$9,808,193.

**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, 2022*  
*(Unaudited)*

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**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 2022?” The Statement of Net Position and the Statement of Activities answer this question. These statements include all assets, liabilities, and deferred inflows and outflows of resources using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies. The accrual basis of accounting recognizes all of the current year’s revenues and expenses regardless of when cash is received or paid.

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

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

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

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

**REPORTING THE COUNTY’S MOST SIGNIFICANT FUNDS**

**Fund Financial Statements**

The fund financial statements provide detailed information about the County’s major funds. The County’s major governmental funds are the General Fund, Motor Vehicle Gas Tax Fund, Board of Developmental Disabilities Fund, and American Rescue Plan 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, 2022*  
*(Unaudited)*

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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 they are not the County's own source revenue and 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. The County maintains its fiduciary activities in a trust fund and custodial 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, 2022  
(Unaudited)

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2022 compared to 2021.

**Table 1**  
**Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
<i>Assets:</i>						
Current and Other Assets	\$92,438,557	\$84,973,118	\$331,953	\$312,706	\$92,770,510	\$85,285,824
Capital Assets, Net	60,349,066	57,352,059	31,415	36,415	60,380,481	57,388,474
<b>Total Assets</b>	152,787,623	142,325,177	363,368	349,121	153,150,991	142,674,298
<b>Deferred Outflows of Resources</b>	5,504,584	4,625,782	0	0	5,504,584	4,625,782
<i>Liabilities:</i>						
Current and Other Liabilities	14,236,139	8,248,675	13,379	6,951	14,249,518	8,255,626
Long-Term Liabilities	25,716,723	32,496,602	0	0	25,716,723	32,496,602
<b>Total Liabilities</b>	39,952,862	40,745,277	13,379	6,951	39,966,241	40,752,228
<b>Deferred Inflows of Resources</b>	32,854,520	30,988,077	0	0	32,854,520	30,988,077
<i>Net Position:</i>						
Net Investment in Capital Assets	50,438,574	46,425,450	31,415	36,415	50,469,989	46,461,865
Restricted	32,104,367	34,529,535	0	0	32,104,367	34,529,535
Unrestricted	2,941,884	(5,737,380)	318,574	305,755	3,260,458	(5,431,625)
<b>Total Net Position</b>	\$85,484,825	\$75,217,605	\$349,989	\$342,170	\$85,834,814	\$75,559,775

The net pension liability (NPL) and net other postemployment benefits (OPEB) liability are the largest liabilities reported by the County at December 31, 2022 and are reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and 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 OPEB 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, 2022*  
*(Unaudited)*

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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.

Current assets increased primarily due to increases in equity in pooled cash, cash equivalents and investments, as well as in property taxes receivable and sales taxes receivable. These increases were due to the final cash allocation received from the federal government's American Rescue Plan, as well as property tax increases driven by local housing market value increases, and sales tax increases that correspond to the increases in local sales of consumer goods.

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Capital assets increased primarily from the improvements made on the construction project at the County's law enforcement complex, as well as improvements made to local roads and bridges.

Current liabilities increased and are due mostly to an increase in unearned revenue that corresponds to the final allocation received from the federal government's American Rescue Plan.

Long-term liabilities decreased from last year and are reflective of the decreases recognized in the calculations of net pension liability and net OPEB liability for the County.

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 \$85,834,814. By far, the largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. An additional portion of the County's net position represents resources that are subject to restrictions on how they can be used. These resources accounted for 37.40% of total net position. The remaining balance represents unrestricted net position and may be used to meet the County's ongoing obligation to citizens and creditors. Total net position increased in 2022 by \$10,275,039. As of December 31, 2022, the County is able to report a positive net position of \$85,484,825 for governmental activities. For business-type activities, a positive net position of \$349,989 is reported.

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Table 2 shows the changes in net position for the year 2022. Revenue and expense comparisons to 2021 are presented to provide a comparative analysis of government-wide data with the prior year.

Table 2  
**Changes in Net Position**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	2022	2021	2022	2021	2022	2021
<b><u>Revenues:</u></b>						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$8,578,422	\$8,049,687	\$45,158	\$50,743	\$8,623,580	\$8,100,430
Operating Grants and Contributions	14,896,111	18,849,577	0	0	14,896,111	18,849,577
Capital Grants and Contributions	1,126,159	1,087,517	0	0	1,126,159	1,087,517
<b>Total Program Revenues</b>	<b>24,600,692</b>	<b>27,986,781</b>	<b>45,158</b>	<b>50,743</b>	<b>24,645,850</b>	<b>28,037,524</b>
<i>General Revenues:</i>						
Property Taxes	15,067,598	14,638,333	0	0	15,067,598	14,638,333
Sales Tax	20,603,014	19,821,527	0	0	20,603,014	19,821,527
Lodging Tax	449,192	372,584	0	0	449,192	372,584
Unrestricted Grants and Entitlements	3,424,864	2,775,902	0	0	3,424,864	2,775,902
Investment Earnings	(2,551,495)	(327,107)	0	0	(2,551,495)	(327,107)
Insurance Proceeds	65,881	700,417	0	0	65,881	700,417
Miscellaneous	1,072,318	1,442,270	7,447	4,927	1,079,765	1,447,197
<b>Total General Revenues</b>	<b>38,131,372</b>	<b>39,423,926</b>	<b>7,447</b>	<b>4,927</b>	<b>38,138,819</b>	<b>39,428,853</b>
<b>Total Revenues</b>	<b>62,732,064</b>	<b>67,410,707</b>	<b>52,605</b>	<b>55,670</b>	<b>62,784,669</b>	<b>67,466,377</b>
<b><u>Governmental Activities</u></b>						
<i>Expenses:</i>						
Legislative and Executive	9,387,273	7,328,404	0	0	9,387,273	7,328,404
Judicial	3,633,736	2,636,935	0	0	3,633,736	2,636,935
Public Safety	14,493,523	10,545,442	0	0	14,493,523	10,545,442
Public Works	8,229,751	6,470,221	0	0	8,229,751	6,470,221
Health	666,633	1,962,939	0	0	666,633	1,962,939
Human Services	14,648,225	12,494,661	0	0	14,648,225	12,494,661
Economic Development and Assistance	1,039,053	1,499,723	0	0	1,039,053	1,499,723
Interest and Fiscal Charges	366,650	480,738	0	0	366,650	480,738
Issuance Costs	0	19,350	0	0	0	19,350
County Wide Sewer	0	0	44,786	44,631	44,786	44,631
<b>Total Expenses</b>	<b>52,464,844</b>	<b>43,438,413</b>	<b>44,786</b>	<b>44,631</b>	<b>52,509,630</b>	<b>43,483,044</b>
<b>Change in Net Position</b>	<b>10,267,220</b>	<b>23,972,294</b>	<b>7,819</b>	<b>11,039</b>	<b>10,275,039</b>	<b>23,983,333</b>
Net Position at Beginning of Year	75,217,605	51,245,311	342,170	331,131	75,559,775	51,576,442
<b>Net Position at End of Year</b>	<b>\$85,484,825</b>	<b>\$75,217,605</b>	<b>\$349,989</b>	<b>\$342,170</b>	<b>\$85,834,814</b>	<b>\$75,559,775</b>

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**Governmental Activities**

The most significant program expenses for the County are Human Services, Public Safety, Legislative and Executive, Public Works, and Judicial. These programs account for 96.06% of the total governmental activities. Human Services, which is 27.92% 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 27.63% 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 17.89% of the total, represents costs associated with the general administration of county government including the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder. Public Works, which accounts for 15.69% of the total, represents costs associated with the operation of the County Engineer in maintaining the County's roads and bridges. Judicial, which is 6.93% of the total, represents costs associated with the operation of the Ross County Court System, including the Court of Common Pleas and Juvenile and Probate Court.

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, County Correctional Facility, and Ross County Court System is funded primarily by the General Fund.

The net position for the governmental activities increased \$10,267,220 or 13.65% in 2022. Last year, net position increased \$23,972,294 or 46.78%. Total revenues decreased \$4,678,643 or 6.94% from last year, while expenses increased \$9,026,431 or 20.78%.

The change in revenues consists of a decrease of \$3,386,089 or 12.10% in program revenues from last year and a decrease of \$1,292,554 or 3.28% in general revenues. The decrease in program revenues is due to a decrease in operating grants and contributions of \$3,953,466 or 20.97%, resulting mostly from a decrease in funding for Coronavirus Relief funds. The decrease in general revenues is due primarily to decreases of \$2,858,924 in investment earnings and insurance proceeds that more than offset the increase of \$1,859,714 in property taxes, sales tax and unrestricted grants.

The change in expenses is attributable mostly to increases in Legislative & Executive, Public Safety, Public Works and Human Services expenses. These increases are related predominately to the charges from net pension and OPEB costs, where the costs charged to each department is directly related to their personnel costs. The Legislative & Executive increase was also driven by general government cost increases due to personnel changes and the demands of inflation. Similarly, the increases in Public Safety, Public Works and Human Services reflect a rise in overall operational costs for the Sheriff's department, Engineer's department and Board of Developmental Disabilities department, respectively.

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

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Table 3

	<b>Net Cost of Governmental Activities</b>			
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
	2022	2022	2021	2021
<i>General Government:</i>				
Legislative and Executive	\$9,387,273	\$4,093,995	\$7,328,404	\$2,415,929
Judicial	3,633,736	2,685,151	2,636,935	1,470,020
Public Safety	14,493,523	12,933,328	10,545,442	7,152,457
Public Works	8,229,751	(1,103,239)	6,470,221	(2,970,643)
Health	666,633	666,633	1,962,939	600,482
Human Services	14,648,225	7,613,802	12,494,661	5,756,823
Economic Development and Assistance	1,039,053	607,832	1,499,723	526,476
Interest and Fiscal Charges	366,650	366,650	480,738	480,738
Issuance Costs	0	0	19,350	19,350
Total Expenses	<u>\$52,464,844</u>	<u>\$27,864,152</u>	<u>\$43,438,413</u>	<u>\$15,451,632</u>

It should be noted that 46.89% 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 \$12,933,328 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 2022, the County received \$504,541 in revenue from these contracts and reports it as charges for services.

The \$7,613,802 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 2022, the net cost of providing these Human Services was 27.32% 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 \$7,819 or 2.29% due to the County's efforts to maintain and control spending levels for these operations during 2022.

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### **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 \$48,121,715 (29.21% is unassigned), a decrease of \$43,075 or 0.09% from last year. The fund that contributed most to this decrease was the Motor Vehicle Gas Tax Fund.

The General Fund is the primary operating fund of the County. At the end of 2022, the total fund balance in the General Fund was \$20,018,168 of which \$15,501,623 was unassigned. During the year, revenues exceeded expenditures by \$1,890,859, which was primarily due to increases in sales tax and intergovernmental revenue. However, the overall increase in fund balance was limited to \$313,004 or 1.59% due to the fact that transfers of \$1,710,047 were made to other funds primarily for the retirement of debt. The General Fund balance at year-end equaled 63.93% of the total 2022 General Fund revenue.

For other major funds of the County, the Motor Vehicle Gas Tax fund balance decreased \$1,823,635 as a result of slightly softening revenues coupled with an upturn in the costs of materials and supplies, and road repair due to inflation. The Board of Developmental Disabilities fund balance increased \$1,620,944 mainly due to increases in some of their revenue/reimbursements from State funding sources. The American Rescue Plan fund balance remained unchanged for 2022.

### **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 \$349,989, of which \$318,574 was unrestricted.

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

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

The final budgeted revenues and other financing sources were \$30,499,907. Actual revenues and other financing sources were \$32,560,817 or 6.76% more than the final budgeted amount due primarily to an increase in sales tax revenue.

During 2022, numerous revisions were made to the original budget of appropriations adopted by the County Commissioners. The most significant revisions in appropriations occurred in the general government – legislative and executive, where estimates increased by \$1,319,675.

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The final budgeted expenditures and other financing uses were \$32,497,062, representing an increase of \$2,082,507 or 6.85% from the original budgeted estimate of \$30,414,555. Actual expenditures and other financing uses were \$30,918,706, which was \$1,578,356 lower than the final budgeted estimate due mostly to positive variances in general government – legislative and executive and general government-judicial expenditures of \$1,193,752.

The combined effect of all these factors caused the County's actual fund balance in the General Fund at December 31, 2022 to be \$3,639,266 above 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, 2022 amounts to \$50,469,989 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, equipment and infrastructure.

During 2022, road and bridge improvements totaling \$3,059,076 were made throughout the County, bringing the infrastructure investment of the County to a total of \$48,596,526. Note 8 provides additional information about the County's capital asset activity during 2022.

**Long-Term Debt** – At December 31, 2022, the County had total bonds outstanding of \$7,632,000. The County's long-term bonds reflect a net decrease of \$976,000 during 2022 due to principal payments made during the year.

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, SIB loans, 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, Ohio is primarily a rural community with substantial agricultural, health care and manufacturing presences. It is also home to two state corrections facilities and the Chillicothe VA Medical Center, each adding a significant number of public sector jobs to the local economy. Due to its geographic location and proximity to three major state highways, Ross County serves as an economic hub in southern Ohio for retail, medical and other services.

Ross County experienced an average monthly unemployment rate of 3.8% in 2022, slightly higher than the national average of 3.6% and lower than Ohio's average 4.0%.

The County's largest private sector employers (Adena Health, Kenworth Truck Company and Pixelle Specialty Solutions) continue to provide a stable basis for economic & employment opportunities for the people of Ross County and surrounding areas. Adena and Kenworth have expanded their operations within the County significantly in recent years, while Pixelle continues to maintain its vast production footprint inside Chillicothe city limits.

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Ross County recorded its highest-ever sales tax and property tax revenues in 2022, with trends in the fourth quarter suggesting continued revenue growth into 2023. The effect of these on the County's General Fund cash position was significant with Ross County finishing 2022 with almost \$15.9 million in cash and cash equivalents at the end of the year.

**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 Jeff Lehner, 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, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Ross County Land Reutilization Corporation
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents and Investments	\$55,446,370	\$315,612	\$55,761,982	\$12,757
Cash and Cash Equivalents In Segregated Accounts	1,269,913	0	1,269,913	0
Cash and Cash Equivalents with Escrow Agents	1,317,519	0	1,317,519	0
Accounts Receivable	85,644	16,341	101,985	3,500
Accrued Interest Receivable	166,112	0	166,112	0
Intergovernmental Receivable	5,435,380	0	5,435,380	16,133
Property Taxes Receivable	17,046,627	0	17,046,627	0
Sales Taxes Receivable	5,557,066	0	5,557,066	0
Loans Receivable	245,000	0	245,000	0
Capital Leases Receivable	1,035,531	0	1,035,531	0
Materials and Supplies Inventory	824,880	0	824,880	0
Prepaid Items	105,420	0	105,420	0
Net OPEB Asset	3,903,095	0	3,903,095	0
Property Held for Sale	0	0	0	226,492
Nondepreciable Capital Assets	17,656,220	14,434	17,670,654	0
Depreciable Capital Assets, Net	42,692,846	16,981	42,709,827	0
<i>Total Assets</i>	<u>152,787,623</u>	<u>363,368</u>	<u>153,150,991</u>	<u>258,882</u>
<b>Total Deferred Outflows of Resources</b>	<u>5,504,584</u>	<u>0</u>	<u>5,504,584</u>	<u>0</u>
<b>Liabilities</b>				
Accounts Payable	1,126,309	0	1,126,309	25,488
Accrued Wages Payable	839,497	0	839,497	0
Contracts Payable	236,615	12,046	248,661	0
Intergovernmental Payable	586,180	0	586,180	0
Matured Compensated Absences Payable	120,953	0	120,953	0
Accrued Interest Payable	35,539	0	35,539	0
Accrued Administrative Fees	0	0	0	18,000
Unearned Revenue	11,291,046	1,333	11,292,379	0
<i>Long-Term Liabilities:</i>				
Due Within One Year	2,818,747	0	2,818,747	0
<i>Due in More Than One Year:</i>				
Net Pension Liability	13,073,696	0	13,073,696	0
Other Amounts Due in More Than One Year	9,824,280	0	9,824,280	0
<i>Total Liabilities</i>	<u>39,952,862</u>	<u>13,379</u>	<u>39,966,241</u>	<u>43,488</u>
<b>Total Deferred Inflows of Resources</b>	<u>32,854,520</u>	<u>0</u>	<u>32,854,520</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	50,438,574	31,415	50,469,989	0
<i>Restricted for:</i>				
Highway/Street Maintenance and Repair	6,262,081	0	6,262,081	0
Developmental Disabilities Services	15,217,361	0	15,217,361	0
Legislative and Executive	2,046,961	0	2,046,961	0
Judicial	1,265,416	0	1,265,416	0
Public Safety	2,419,586	0	2,419,586	0
Public Works	83,296	0	83,296	0
Human Services	2,323,676	0	2,323,676	0
Economic Development	2,444	0	2,444	0
Capital Projects	2,109,404	0	2,109,404	0
Debt Service	374,142	0	374,142	0
Unrestricted (Deficit)	2,941,884	318,574	3,260,458	215,394
<i>Total Net Position</i>	<u>\$85,484,825</u>	<u>\$349,989</u>	<u>\$85,834,814</u>	<u>\$215,394</u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	\$9,387,273	\$5,189,605	\$103,673	\$0
Judicial	3,633,736	569,508	379,077	0
Public Safety	14,493,523	1,058,603	501,592	0
Public Works	8,229,751	1,741,132	6,465,699	1,126,159
Health	666,633	0	0	0
Human Services	14,648,225	19,574	7,014,849	0
Economic Development and Assistance	1,039,053	0	431,221	0
Interest and Fiscal Charges	366,650	0	0	0
<i>Total Governmental Activities</i>	<u>52,464,844</u>	<u>8,578,422</u>	<u>14,896,111</u>	<u>1,126,159</u>
<b>Business-Type Activities</b>				
County Wide Sewer	44,786	45,158	0	0
<i>Total Business-Type Activities</i>	<u>44,786</u>	<u>45,158</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$52,509,630</u>	<u>\$8,623,580</u>	<u>\$14,896,111</u>	<u>\$1,126,159</u>
<b>Component Unit</b>				
Ross County Land Reutilization Corporation	\$81,246	\$0	\$30,997	\$0
<i>Total Component Unit</i>	<u>\$81,246</u>	<u>\$0</u>	<u>\$30,997</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

Lodging Taxes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Insurance Proceeds

Miscellaneous

*Total General Revenues*

Change in Net Position

*Net Position at Beginning of Year*

*Net Position at End of Year*

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Ross County Land Reutilization Corporation
(\$4,093,995)	\$0	(\$4,093,995)	\$0
(2,685,151)	0	(2,685,151)	0
(12,933,328)	0	(12,933,328)	0
1,103,239	0	1,103,239	0
(666,633)	0	(666,633)	0
(7,613,802)	0	(7,613,802)	0
(607,832)	0	(607,832)	0
(366,650)	0	(366,650)	0
(27,864,152)	0	(27,864,152)	0
0	372	372	0
0	372	372	0
(27,864,152)	372	(27,863,780)	0
0	0	0	(50,249)
0	0	0	(50,249)
1,069,990	0	1,069,990	0
8,684,038	0	8,684,038	0
969,736	0	969,736	0
4,343,834	0	4,343,834	0
20,603,014	0	20,603,014	0
449,192	0	449,192	0
3,424,864	0	3,424,864	0
(2,551,495)	0	(2,551,495)	0
65,881	0	65,881	0
1,072,318	7,447	1,079,765	406
38,131,372	7,447	38,138,819	406
10,267,220	7,819	10,275,039	(49,843)
75,217,605	342,170	75,559,775	265,237
<u>\$85,484,825</u>	<u>\$349,989</u>	<u>\$85,834,814</u>	<u>\$215,394</u>

**Ross County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2022*

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
<b>Assets</b>			
Equity in Pooled Cash, Cash Equivalents and Investments	\$15,049,805	\$3,665,999	\$14,163,498
Cash and Cash Equivalents In Segregated Accounts	692,328	7	0
Cash and Cash Equivalents with Escrow Agent	0	0	0
Accounts Receivable	85,594	0	50
Accrued Interest Receivable	166,112	0	0
Intergovernmental Receivable	1,153,474	3,055,880	512,978
Interfund Receivable	623,592	0	124,243
Property Taxes Receivable	5,406,257	0	9,423,326
Sales Taxes Receivable	5,557,066	0	0
Loans Receivable	0	0	0
Capital Leases Receivable	1,035,531	0	0
Materials and Supplies Inventory	171,526	631,064	18,934
Prepaid Items	105,420	0	0
Advances to Other Funds	677,661	0	727,339
<i>Total Assets</i>	<u>\$30,724,366</u>	<u>\$7,352,950</u>	<u>\$24,970,368</u>
<b>Liabilities</b>			
Accounts Payable	\$702,916	\$127,348	\$128,637
Accrued Wages Payable	510,656	70,818	208,313
Contracts Payable	139,838	0	94,153
Intergovernmental Payable	345,471	29,505	166,811
Accrued Interest Payable	0	0	0
Matured Compensated Absences Payable	21,014	85,641	0
Unearned Revenue	50,179	0	0
Interfund Payable	0	450,000	0
Advances from Other Funds	0	0	0
<i>Total Liabilities</i>	<u>1,770,074</u>	<u>763,312</u>	<u>597,914</u>
<b>Deferred Inflows of Resources</b>	<u>8,936,124</u>	<u>2,026,723</u>	<u>9,564,380</u>
<b>Fund Balances</b>			
Nonspendable	1,174,538	631,064	746,273
Restricted	15,000	3,931,851	14,061,801
Committed	2,462,743	0	0
Assigned	864,264	0	0
Unassigned (Deficit)	15,501,623	0	0
<i>Total Fund Balances (Deficits)</i>	<u>20,018,168</u>	<u>4,562,915</u>	<u>14,808,074</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$30,724,366</u>	<u>\$7,352,950</u>	<u>\$24,970,368</u>

See accompanying notes to the basic financial statements.

American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$11,240,867	\$8,264,779	\$52,384,948
0	577,578	1,269,913
0	1,317,519	1,317,519
0	0	85,644
0	0	166,112
0	713,048	5,435,380
0	0	747,835
0	2,217,044	17,046,627
0	0	5,557,066
0	245,000	245,000
0	0	1,035,531
0	3,356	824,880
0	0	105,420
0	0	1,405,000
<u>\$11,240,867</u>	<u>\$13,338,324</u>	<u>\$87,626,875</u>
\$0	\$167,408	\$1,126,309
0	49,710	839,497
0	2,624	236,615
0	44,393	586,180
0	7,469	7,469
0	14,298	120,953
11,240,867	0	11,291,046
0	297,835	747,835
0	1,405,000	1,405,000
<u>11,240,867</u>	<u>1,988,737</u>	<u>16,360,904</u>
<u>0</u>	<u>2,617,029</u>	<u>23,144,256</u>
0	3,356	2,555,231
0	9,258,946	27,267,598
0	917,709	3,380,452
0	0	864,264
0	(1,447,453)	14,054,170
<u>0</u>	<u>8,732,558</u>	<u>48,121,715</u>
<u>\$11,240,867</u>	<u>\$13,338,324</u>	<u>\$87,626,875</u>

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**Ross County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2022*

**Total Governmental Funds Balances** \$48,121,715

*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. 60,349,066

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

Property Taxes	1,056,144	
Sales Taxes	1,991,740	
Intergovernmental Revenue	3,469,577	
Charges for Services	10,961	
Capital Leases Receivable	<u>1,004,151</u>	
<b>Total</b>		<b>7,532,573</b>

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. 3,061,422

Long-term liabilities, including bonds payable, capital leases payable and accrued interest payable, are not due and payable in the current period and therefore are not reported in the funds:

Bonds Payable	(7,632,000)	
Loans Payable	(1,966,936)	
Premium on Bonds Issued	(209,257)	
Deferred Outflows from Refundings	25,988	
Accrued Interest Payable	(28,070)	
Capital Leases Payable	(170,008)	
Compensated Absences Payable	<u>(2,664,826)</u>	
<b>Total</b>		<b>(12,645,109)</b>

The net pension/OPEB 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	5,382,523	
Deferred Outflows - OPEB	96,073	
Deferred Inflows - Pension	(13,223,308)	
Deferred Inflows - OPEB	(4,019,529)	
Net OPEB Asset	3,903,095	
Net Pension Liability	<u>(13,073,696)</u>	
<b>Total</b>		<b>(20,934,842)</b>

*Net Position of Governmental Activities* \$85,484,825

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, 2022*

	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities
<b>Revenues</b>			
Property Taxes	\$4,276,152	\$0	\$8,660,362
Sales Tax	20,491,841	0	0
Lodging Taxes	0	0	0
Intergovernmental	3,186,695	6,355,091	6,058,381
Interest	520,701	61,325	2,028
Licenses and Permits	351,342	0	0
Fines and Forfeitures	107,770	13,266	0
Charges for Services	4,106,183	1,648,619	0
Rent	507,801	0	0
Special Assessments	0	0	0
Increase (Decrease) in Fair Value	(3,160,015)	0	0
Other	923,566	119,347	45,494
<i>Total Revenues</i>	<u>31,312,036</u>	<u>8,197,648</u>	<u>14,766,265</u>
<b>Expenditures</b>			
<i>Current:</i>			
<i>General Government:</i>			
Legislative and Executive	8,741,455	0	0
Judicial	3,726,977	0	0
Public Safety	14,461,027	0	0
Public Works	476,801	9,812,375	0
Health	666,633	0	0
Human Services	573,769	0	13,095,321
Economic Development and Assistance	466,783	0	0
Capital Outlay	0	0	0
Intergovernmental	174,197	0	0
<i>Debt Service:</i>			
Principal Retirement	122,233	30,501	0
Interest and Fiscal Charges	11,302	19,736	0
<i>Total Expenditures</i>	<u>29,421,177</u>	<u>9,862,612</u>	<u>13,095,321</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,890,859</u>	<u>(1,664,964)</u>	<u>1,670,944</u>
<b>Other Financing Sources (Uses)</b>			
Inception of Capital Lease	132,192	0	0
Insurance Proceeds	0	65,881	0
Transfers In	0	0	0
Transfers Out	(1,710,047)	(224,552)	(50,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,577,855)</u>	<u>(158,671)</u>	<u>(50,000)</u>
<i>Net Change in Fund Balances</i>	313,004	(1,823,635)	1,620,944
<i>Fund Balances at Beginning of Year</i>	<u>19,705,164</u>	<u>6,386,550</u>	<u>13,187,130</u>
<i>Fund Balances at End of Year</i>	<u>\$20,018,168</u>	<u>\$4,562,915</u>	<u>\$14,808,074</u>

See accompanying notes to the basic financial statements.



American Rescue Plan	Other Governmental Funds	Total Governmental Funds
\$0	\$2,032,923	\$14,969,437
0	0	20,491,841
0	449,192	449,192
905,348	3,949,194	20,454,709
0	24,466	608,520
0	0	351,342
0	182,061	303,097
0	1,645,985	7,400,787
0	0	507,801
0	15,467	15,467
0	0	(3,160,015)
0	109,430	1,197,837
905,348	8,408,718	63,590,015
380,879	1,283,173	10,405,507
137,969	424,738	4,289,684
337,390	1,787,212	16,585,629
42,675	226,093	10,557,944
0	0	666,633
6,435	2,705,736	16,381,261
0	572,270	1,039,053
0	2,222,652	2,222,652
0	0	174,197
0	976,000	1,128,734
0	348,831	379,869
905,348	10,546,705	63,831,163
0	(2,137,987)	(241,148)
0	0	132,192
0	0	65,881
0	1,984,599	1,984,599
0	0	(1,984,599)
0	1,984,599	198,073
0	(153,388)	(43,075)
0	8,885,946	48,164,790
\$0	\$8,732,558	\$48,121,715

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**Ross County, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2022*

**Net Change in Fund Balances - Total Governmental Funds** (\$43,075)

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

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

Capital Outlay	7,396,004	
Depreciation	<u>(4,398,997)</u>	
Total		2,997,007

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

Property Taxes	98,161	
Sales Taxes	111,173	
Intergovernmental Revenue	(1,007,575)	
Charges for Services	(72)	
Capital Leases Receivable	<u>345,672</u>	
Total		(452,641)

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. 1,128,734

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (5,032)

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	(432,825)	
Amortization of Premium on Bonds Issued	(17,815)	
Deferred Outflows from Refundings	<u>(4,331)</u>	
Total		(454,971)

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 (132,192)

Contractually required contributions are reported as expenditures in governmental funds; however, the Statement of Net Position reports these amounts as deferred outflows. 2,754,221

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. 4,692,027

The internal service fund used by management to charge the cost of insurance to individual funds is not reported in the government-wide Statement of Activities. Governmental expenditures and the related internal service fund revenue are eliminated. The net revenue (expense) of the internal service fund is allocated among the activities. (216,858)

*Change in Net Position of Governmental Activities* \$10,267,220

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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$4,235,000	\$4,235,000	\$4,255,818	\$20,818
Sales Tax	17,250,000	17,250,000	20,305,825	3,055,825
Intergovernmental	2,547,685	2,647,685	2,790,621	142,936
Interest	800,000	800,000	514,325	(285,675)
Licenses and Permits	339,950	339,950	351,342	11,392
Fines and Forfeitures	100,000	100,000	107,770	7,770
Charges for Services	2,661,867	2,663,467	2,499,421	(164,046)
Rent	629,139	629,139	644,141	15,002
Other	422,850	534,666	670,823	136,157
<i>Total Revenues</i>	28,986,491	29,199,907	32,140,086	2,940,179
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
County Commissioners				
Personal Services	252,373	254,450	210,310	44,140
Materials and Supplies	4,500	4,500	3,389	1,111
Contractual Services	368,000	383,705	377,737	5,968
Capital Outlay	3,500	9,491	8,341	1,150
Other	69,093	73,645	50,840	22,805
Total County Commissioners	697,466	725,791	650,617	75,174
County Auditor				
Personal Services	675,639	676,729	665,307	11,422
Materials and Supplies	43,800	45,505	37,475	8,030
Capital Outlay	11,000	12,305	12,140	165
Other	58,786	52,483	50,168	2,315
Total County Auditor	789,225	787,022	765,090	21,932
County Treasurer				
Personal Services	396,552	397,550	364,169	33,381
Materials and Supplies	30,000	30,000	28,387	1,613
Contractual Services	2,200	2,200	1,832	368
Capital Outlay	1,000	1,000	875	125
Other	17,934	18,592	16,235	2,357
Total County Treasurer	447,686	449,342	411,498	37,844

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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financial Administration				
Contractual Services	50,000	56,366	55,828	538
Total Other Financial Administration	50,000	56,366	55,828	538
Prosecuting Attorney				
Personal Services	1,051,300	1,151,916	1,080,176	71,740
Materials and Supplies	4,000	4,056	3,212	844
Allowances	74,076	74,076	74,076	0
Other	92,127	95,276	87,149	8,127
Total Prosecuting Attorney	1,221,503	1,325,324	1,244,613	80,711
Bureau of Inspection				
Contractual Services	65,000	65,000	65,000	0
Total Bureau of Inspection	65,000	65,000	65,000	0
Budget Commission				
Other	1,000	1,000	500	500
Total Budget Commission	1,000	1,000	500	500
Planning Commission				
Personal Services	21,293	104,676	103,809	867
Materials and Supplies	2,000	2,000	1,497	503
Contractual Services	800	800	300	500
Other	19,373	18,444	16,505	1,939
Total Planning Commission	43,466	125,920	122,111	3,809
Data Processing Board				
Materials and Supplies	9,000	9,000	0	9,000
Contractual Services	381,056	473,062	364,402	108,660
Capital Outlay	45,500	84,419	82,476	1,943
Other	500	86,558	81,057	5,501
Total Data Processing Board	436,056	653,039	527,935	125,104
Board of Elections				
Personal Services	553,244	580,947	551,092	29,855
Materials and Supplies	42,000	63,211	63,028	183
Contractual Services	270,267	313,649	257,281	56,368
Capital Outlay	155,703	160,476	160,475	1
Other	40,341	190,788	183,296	7,492
Total Board of Elections	1,061,555	1,309,071	1,215,172	93,899

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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Buildings and Grounds				
Personal Services	1,133,556	1,253,121	1,241,680	11,441
Materials and Supplies	66,500	67,072	58,363	8,709
Contractual Services	99,000	163,041	161,712	1,329
Capital Outlay	503,000	673,428	669,547	3,881
Other	327,079	338,426	332,519	5,907
Total Buildings and Grounds	2,129,135	2,495,088	2,463,821	31,267
Recorder				
Personal Services	366,688	574,353	367,616	206,737
Materials and Supplies	5,500	5,535	5,044	491
Contractual Services	62,280	82,354	69,366	12,988
Other	18,846	17,874	17,455	419
Total Recorder	453,314	680,116	459,481	220,635
Ross County Service Center				
Materials and Supplies	15,000	11,590	7,565	4,025
Contractual Services	192,000	212,049	197,027	15,022
Other	102,000	113,188	109,810	3,378
Total Ross County Service Center	309,000	336,827	314,402	22,425
Taxes on Property				
Levies and Assessments - Taxes	50,000	50,000	44,184	5,816
Election Expense	0	7,200	7,185	15
Delinquent Tax Advertising	1,000	1,605	1,605	0
Auditor and Treasurer Fees	90,000	96,370	96,370	0
Total Taxes on Property	141,000	155,175	149,344	5,831
Total General Government - Legislative and Executive	7,845,406	9,165,081	8,445,412	719,669
Judicial				
Common Pleas Court - Other				
Personal Services	203,429	203,240	202,761	479
Public Defender	250,000	229,000	229,000	0
Attorney Fees	0	6,670	6,670	0
Juror Fees	35,000	26,930	24,080	2,850
Contractual Services	42,633	44,123	42,698	1,425
Other	17,259	17,696	12,091	5,605
Total Common Pleas Court - Other	548,321	527,659	517,300	10,359

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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Court of Appeals				
Other	40,000	40,000	24,193	15,807
Total Court of Appeals	40,000	40,000	24,193	15,807
Common Pleas Court #1				
Personal Services	254,043	261,652	245,490	16,162
Materials and Supplies	10,250	12,107	11,586	521
Contractual Services	5,000	5,000	0	5,000
Capital Outlay	5,000	5,000	2,466	2,534
Other	29,932	30,418	25,849	4,569
Total Common Pleas Court #1	304,225	314,177	285,391	28,786
Common Pleas Court #2				
Personal Services	270,670	273,203	272,381	822
Materials and Supplies	10,250	10,250	4,130	6,120
Contractual Services	5,000	5,000	2,000	3,000
Capital Outlay	5,000	5,000	1,766	3,234
Other	30,954	31,458	23,582	7,876
Total Common Pleas Court #2	321,874	324,911	303,859	21,052
Jury Commission				
Materials and Supplies	14,400	14,400	9,397	5,003
Capital Outlay	300	300	0	300
Other	798	798	404	394
Total Jury Commission	15,498	15,498	9,801	5,697
Juvenile Court				
Personal Services	953,538	824,510	758,927	65,583
Materials and Supplies	5,600	5,600	3,330	2,270
Contractual Services	0	330,000	120,000	210,000
Capital Outlay	3,000	6,800	6,799	1
Other	98,050	101,818	77,986	23,832
Total Juvenile Court	1,060,188	1,268,728	967,042	301,686
Probate Court				
Personal Services	330,162	461,929	459,581	2,348
Materials and Supplies	15,208	16,352	13,542	2,810
Capital Outlay	3,000	4,943	4,943	0
Other	80,246	81,896	67,388	14,508
Total Probate Court	428,616	565,120	545,454	19,666

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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	523,193	520,876	480,974	39,902
Materials and Supplies	30,587	32,587	26,960	5,627
Contractual Services	1,000	900	0	900
Capital Outlay	10,000	10,000	5,200	4,800
Other	20,402	19,421	19,031	390
Total Clerk of Courts	585,182	583,784	532,165	51,619
Municipal Court				
County Share	155,318	187,818	187,663	155
Juror's Fees	7,000	7,000	4,070	2,930
Witness Fees	8,000	8,000	3,336	4,664
Criminal Prosecution	34,335	34,335	34,335	0
Indigent Defense	15,000	15,000	3,338	11,662
Total Municipal Court	219,653	252,153	232,742	19,411
Total General Government - Judicial	3,523,557	3,892,030	3,417,947	474,083
Public Safety				
Adult Probation				
Personal Services	168,524	168,900	164,840	4,060
Materials and Supplies	12,100	12,445	10,584	1,861
Capital Outlay	4,000	2,000	1,959	41
Other	21,732	22,376	21,585	791
Total Adult Probation	206,356	205,721	198,968	6,753
Juvenile Probation				
Personal Services	220,775	219,864	174,770	45,094
Materials and Supplies	1,493	1,493	496	997
Other	17,491	17,989	9,557	8,432
Total Juvenile Probation	239,759	239,346	184,823	54,523
Juvenile IV-E Program				
Personal Services	349,687	367,841	327,066	40,775
Materials and Supplies	4,146	4,146	3,434	712
Contractual Services	150,000	159,555	107,822	51,733
Capital Outlay	0	698	698	0
Other	25,463	26,278	14,012	12,266
Total Juvenile IV-E Program	529,296	558,518	453,032	105,486

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, 2022*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Detention Home				
Other	690,000	630,000	601,136	28,864
Total Detention Home	<u>690,000</u>	<u>630,000</u>	<u>601,136</u>	<u>28,864</u>
Coroner				
Personal Services	262,308	261,166	257,776	3,390
Materials and Supplies	5,900	5,450	5,394	56
Contractual Services	8,000	14,090	13,792	298
Capital Outlay	1,000	138,848	138,751	97
Other	133,336	248,386	247,665	721
Total Coroner	<u>410,544</u>	<u>667,940</u>	<u>663,378</u>	<u>4,562</u>
Sheriff				
Personal Services	119,605	125,581	125,344	237
Allowances	42,161	39,479	39,479	0
Total Sheriff	<u>161,766</u>	<u>165,060</u>	<u>164,823</u>	<u>237</u>
Emergency Management				
Grants - Disaster Services	66,500	66,500	66,500	0
Total Emergency Management	<u>66,500</u>	<u>66,500</u>	<u>66,500</u>	<u>0</u>
Total Public Safety	<u>2,304,221</u>	<u>2,533,085</u>	<u>2,332,660</u>	<u>200,425</u>
Public Works				
Engineer				
Personal Services	174,345	192,092	191,579	513
Materials and Supplies	4,000	0	0	0
Construction - Sales Tax	149,500	149,500	149,500	0
Capital Outlay	8,000	0	0	0
Other	12,107	9,107	6,860	2,247
Total Engineer	<u>347,952</u>	<u>350,699</u>	<u>347,939</u>	<u>2,760</u>
Air Navigation Facilities				
Personal Services	21,710	27,362	27,306	56
Materials and Supplies	4,000	4,625	4,476	149
Contractual Services	27,000	90,337	90,199	138
Capital Outlay	3,000	1,740	1,326	414
Other	7,128	7,509	6,887	622
Total Air Navigation Facilities	<u>62,838</u>	<u>131,573</u>	<u>130,194</u>	<u>1,379</u>
Total Public Works	<u>410,790</u>	<u>482,272</u>	<u>478,133</u>	<u>4,139</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Health				
Vital Statistics				
Registration Fees	2,000	2,200	2,182	18
Total Vital Statistics	2,000	2,200	2,182	18
Agriculture				
Soil and Water - Grants	250,000	250,000	250,000	0
Extension Grants	300,000	300,000	300,000	0
Agricultural Society - Grants	12,500	12,500	12,500	0
Fair/Debt	37,500	37,500	37,500	0
Premiums	3,300	3,300	3,300	0
Apiary Inspection	2,000	5,000	4,567	433
Total Agriculture	605,300	608,300	607,867	433
Other Health				
Crippled Children Aid	150,794	155,580	104,986	50,594
Total Other Health	150,794	155,580	104,986	50,594
Total Health	758,094	766,080	715,035	51,045
Human Services				
Veteran's Assistance				
Personal Services	147,204	146,707	97,729	48,978
Materials and Supplies	6,500	6,500	6,000	500
Contractual Services	4,700	4,758	2,253	2,505
Relief Allowances	288,425	298,056	272,873	25,183
Capital Outlay	25,000	25,000	2,747	22,253
Other	7,904	8,101	3,694	4,407
Total Veteran's Assistance	479,733	489,122	385,296	103,826
Veteran's Service				
Personal Services	151,019	150,266	142,725	7,541
Burials	40,000	46,933	32,933	14,000
Other	84,591	95,049	95,036	13
Total Veteran's Service	275,610	292,248	270,694	21,554
Total Human Services	755,343	781,370	655,990	125,380
Economic Development and Assistance				
Grants - Other	414,000	474,000	471,783	2,217
Total Economic Development and Assistance	414,000	474,000	471,783	2,217
Intergovernmental				
Contractual Services	183,277	183,277	174,197	9,080
Total Intergovernmental	183,277	183,277	174,197	9,080

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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Total Expenditures</i>	16,194,688	18,277,195	16,691,157	1,586,038
<i>Excess of Revenues Over Expenditures</i>	12,791,803	10,922,712	15,448,929	4,526,217
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	370,731	370,731
Advances Out	0	0	(7,900)	(7,900)
Transfers In	1,300,000	1,300,000	50,000	(1,250,000)
Transfers Out	(14,219,867)	(14,219,867)	(14,219,649)	218
<i>Total Other Financing Sources (Uses)</i>	(12,919,867)	(12,919,867)	(13,806,818)	(886,951)
<i>Net Change in Fund Balance</i>	(128,064)	(1,997,155)	1,642,111	3,639,266
Fund Balance at Beginning of Year	9,794,561	9,794,561	9,794,561	0
Prior Year Encumbrances Appropriated	821,381	821,381	821,381	0
Fund Balance at End of Year	\$10,487,878	\$8,618,787	\$12,258,053	\$3,639,266

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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$5,660,000	\$6,190,101	\$6,399,234	\$209,133
Interest	3,200	3,200	61,325	58,125
Fines and Forfeitures	10,000	10,000	13,266	3,266
Charges for Services	0	1,700,000	1,647,941	(52,059)
Other	0	0	119,347	119,347
<i>Total Revenues</i>	<u>5,673,200</u>	<u>7,903,301</u>	<u>8,241,113</u>	<u>337,812</u>
<b>Expenditures</b>				
<i>Current:</i>				
Public Works				
Personal Services	2,671,050	2,948,051	2,653,237	294,814
Contractual Services	0	560,604	560,604	0
Materials and Supplies	502,000	1,130,073	1,044,308	85,765
Capital Outlay	1,627,400	6,962,434	5,307,937	1,654,497
Other	540,350	709,573	558,301	151,272
Total Public Works	<u>5,340,800</u>	<u>12,310,735</u>	<u>10,124,387</u>	<u>2,186,348</u>
<i>Debt Service:</i>				
Principal Retirement	30,501	30,501	30,501	0
Interest and Fiscal Charges	44,196	44,196	19,736	24,460
<i>Total Expenditures</i>	<u>5,415,497</u>	<u>12,385,432</u>	<u>10,174,624</u>	<u>2,210,808</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>257,703</u>	<u>(4,482,131)</u>	<u>(1,933,511)</u>	<u>2,548,620</u>
<b>Other Financing Sources (Uses)</b>				
Insurance Recoveries	0	0	65,881	65,881
Transfers Out	(227,601)	(227,601)	(224,552)	3,049
Advances Out	0	0	(75,000)	(75,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(227,601)</u>	<u>(227,601)</u>	<u>(233,671)</u>	<u>(6,070)</u>
<i>Net Change in Fund Balance</i>	30,102	(4,709,732)	(2,167,182)	2,542,550
Fund Balances at Beginning of Year	3,775,224	3,775,224	3,775,224	0
Prior Year Encumbrances Appropriated	1,075,510	1,075,510	1,075,510	0
Fund Balances at End of Year	<u>\$4,880,836</u>	<u>\$141,002</u>	<u>\$2,683,552</u>	<u>\$2,542,550</u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Board of Developmental Disabilities Fund  
For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$8,530,000	\$8,530,000	\$8,652,589	\$122,589
Intergovernmental	5,311,308	5,311,308	6,000,773	689,465
Interest	7,500	7,500	2,028	(5,472)
Charges for Services	10,100	10,100	0	(10,100)
Other	150,561	150,561	45,444	(105,117)
<i>Total Revenues</i>	<u>14,009,469</u>	<u>14,009,469</u>	<u>14,700,834</u>	<u>691,365</u>
<b>Expenditures</b>				
<i>Current:</i>				
Human Services				
Personal Services	8,808,826	8,694,358	8,232,051	462,307
Materials and Supplies	105,500	125,500	113,718	11,782
Contractual Services	4,435,509	4,647,229	4,614,142	33,087
Capital Outlay	65,000	65,000	51,093	13,907
Other	502,678	672,037	595,362	76,675
Total Human Services	<u>13,917,513</u>	<u>14,204,124</u>	<u>13,606,366</u>	<u>597,758</u>
<i>Total Expenditures</i>	<u>13,917,513</u>	<u>14,204,124</u>	<u>13,606,366</u>	<u>597,758</u>
<i>Excess of Revenues Over Expenditures</i>	<u>91,956</u>	<u>(194,655)</u>	<u>1,094,468</u>	<u>1,289,123</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	447,269	447,269
Transfers Out	(50,000)	(50,000)	(50,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>397,269</u>	<u>447,269</u>
<i>Net Change in Fund Balance</i>	41,956	(244,655)	1,491,737	1,736,392
Fund Balances at Beginning of Year	12,114,979	12,114,979	12,114,979	0
Prior Year Encumbrances Appropriated	<u>229,330</u>	<u>229,330</u>	<u>229,330</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$12,386,265</u></u>	<u><u>\$12,099,654</u></u>	<u><u>\$13,836,046</u></u>	<u><u>\$1,736,392</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)*  
*American Rescue Plan Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$7,445,736	\$7,445,736	\$7,445,736	\$0
<i>Total Revenues</i>	<u>7,445,736</u>	<u>7,445,736</u>	<u>7,445,736</u>	<u>0</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive				
Personal Services	263,405	263,405	263,405	0
Contractual Services	3,000	3,000	490	2,510
Other	9,718,401	9,718,401	116,984	9,601,417
Total Legislative and Executive	<u>9,984,806</u>	<u>9,984,806</u>	<u>380,879</u>	<u>9,603,927</u>
Judicial				
Personal Services	137,969	137,969	137,969	0
Total Judicial	<u>137,969</u>	<u>137,969</u>	<u>137,969</u>	<u>0</u>
Public Safety				
Personal Services	237,662	237,662	237,662	0
Equipment	99,728	99,728	99,728	0
Total Public Safety	<u>337,390</u>	<u>337,390</u>	<u>337,390</u>	<u>0</u>
Public Works				
Personal Services	42,675	42,675	42,675	0
Total Health	<u>42,675</u>	<u>42,675</u>	<u>42,675</u>	<u>0</u>
Human Services				
Personal Services	6,435	6,435	6,435	0
Total Human Services	<u>6,435</u>	<u>6,435</u>	<u>6,435</u>	<u>0</u>
<i>Total Expenditures</i>	<u>10,509,275</u>	<u>10,509,275</u>	<u>905,348</u>	<u>9,603,927</u>
<i>Net Change in Fund Balance</i>	(3,063,539)	(3,063,539)	6,540,388	9,603,927
Fund Balance at Beginning of Year	4,700,479	4,700,479	4,700,479	0
Fund Balance at End of Year	<u>\$1,636,940</u>	<u>\$1,636,940</u>	<u>\$11,240,867</u>	<u>\$9,603,927</u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2022*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
<b>Assets</b>		
<i>Current Assets:</i>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$315,612	\$3,061,422
Accounts Receivable	16,341	0
<i>Total Current Assets</i>	331,953	3,061,422
<i>Noncurrent Assets:</i>		
Nondepreciable Capital Assets	14,434	0
Depreciable Capital Assets, Net	16,981	0
<i>Total Noncurrent Assets</i>	31,415	0
<i>Total Assets</i>	363,368	3,061,422
<b>Liabilities</b>		
<i>Current Liabilities:</i>		
Contracts Payable	12,046	0
Unearned Revenue	1,333	0
<i>Total Liabilities</i>	13,379	0
<b>Net Position</b>		
Investment in Capital Assets	31,415	0
Unrestricted	318,574	3,061,422
<i>Total Net Position</i>	\$349,989	\$3,061,422

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, 2022*

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
<b>Operating Revenues</b>		
Charges for Services	\$45,158	\$8,652,607
Miscellaneous	7,447	56,853
<i>Total Operating Revenues</i>	<u>52,605</u>	<u>8,709,460</u>
<b>Operating Expenses</b>		
Contractual Services	30,074	8,881,815
Claims	0	44,503
Other	9,712	0
Depreciation	5,000	0
<i>Total Operating Expenses</i>	<u>44,786</u>	<u>8,926,318</u>
<i>Change in Net Position</i>	7,819	(216,858)
<i>Net Position at Beginning of Year</i>	<u>342,170</u>	<u>3,278,280</u>
<i>Net Position at End of Year</i>	<u><u>\$349,989</u></u>	<u><u>\$3,061,422</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, 2022

	Business-Type Activities	Governmental Activities
	Enterprise Fund	Internal Service Fund
<b>Increase (Decrease) in Cash and Cash Equivalents</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$45,082	\$8,652,607
Other Cash Receipts	5,991	56,853
Cash Payments for Goods and Services	(23,413)	(8,638,170)
Cash Payments for Claims	0	(46,544)
Other Cash Payments	(9,712)	0
<i>Net Cash from Operating Activities</i>	<u>17,948</u>	<u>24,746</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	17,948	24,746
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>297,664</u>	<u>3,036,676</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$315,612</u></u>	<u><u>\$3,061,422</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash from Operating Activities</b>		
Operating Income (Loss)	\$7,819	(\$216,858)
<i>Adjustments:</i>		
Depreciation	5,000	0
<i>(Increase) Decrease in Assets:</i>		
Accounts Receivable	(1,299)	0
Prepaid Assets	0	275,963
<i>Increase (Decrease) in Liabilities:</i>		
Accounts Payable	(685)	0
Contracts Payable	7,346	0
Unearned Revenue	(233)	0
Claims Payable	0	(2,041)
Intergovernmental Payable	0	(32,318)
<i>Net Cash from Operating Activities</i>	<u><u>\$17,948</u></u>	<u><u>\$24,746</u></u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2022*

	Private Purpose Trust Fund	Custodial Funds
<b>Assets</b>		
Equity in Pooled Cash, Cash Equivalents and Investments	\$6,043	\$25,508,643
Cash and Cash Equivalents in Segregated Accounts	0	1,277,034
Accounts Receivable	0	183,311
Intergovernmental Receivable	0	7,298,742
Property Taxes Receivable	0	61,839,798
<i>Total Assets</i>	<u>6,043</u>	<u>96,107,528</u>
<b>Liabilities</b>		
Accounts Payable	0	1,894,787
Accrued Wages and Benefits	0	451,217
Contracts Payable	0	46,862
Intergovernmental Payable	0	1,144,227
Unearned Revenue	0	971,092
<i>Total Liabilities</i>	<u>0</u>	<u>4,508,185</u>
<b>Deferred Inflows of Resources</b>		
Property Taxes not Levied to Finance Current Year Operations	0	60,100,370
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>60,100,370</u>
<b>Net Position</b>		
Held in Trust for Other Individuals and Organizations	6,043	0
Restricted for Individuals, Organizations and Other Governments	0	31,498,973
<i>Total Net Position</i>	<u><u>\$6,043</u></u>	<u><u>\$31,498,973</u></u>

See accompanying notes to the basic financial statements.

**Ross County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Fiduciary Funds*  
*For the Year Ended December 31, 2022*

	Private Purpose Trust Fund	Custodial Funds
<b>Additions</b>		
Intergovernmental	\$0	\$2,253,750
Amounts Received as Fiscal Agent	0	49,534,035
Licenses and Permits and Fees for Other Governments	0	344,004
Fines and Forfeitures for Other Governements	0	23,714,712
Property Tax Collections for Other Governments	0	54,824,883
Excise Tax Collections for Other Governments	0	2,275,153
Special Assessment Collections for Other Governments	0	353,132
Sheriff Sale Collections for Other Governments	0	982,888
Lodging Tax Collections for Other Governments	0	197,336
<i>Total Additions</i>	0	134,479,893
<b>Deductions</b>		
Distributions as Fiscal Agent	0	45,540,133
Distributions of Federal and State Funds to Other Governments	0	2,130,350
Licenses and Permits and Fees Distributions to Other Governments	0	376,042
Fines and Forfeitures Distributions to Other Governements	0	23,859,757
Property Tax Distributions to Other Governments	0	54,206,880
Excise Tax Distributions to Other Governments	0	2,275,153
Special Assessment Distributions to Other Governments	0	353,132
Sheriff Sale Distributions to Other Governments	0	982,847
Lodging Tax Distributions to Other Governments	0	190,913
<i>Total Deductions</i>	0	129,915,207
<i>Change in Net Position</i>	0	4,564,686
<i>Net Position at Beginning of Year</i>	6,043	26,934,287
<i>Net Position at End of Year</i>	<u>\$6,043</u>	<u>\$31,498,973</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, 2022*

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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 reported as a discretely presented component unit in the financial statements. For more information on the Land Bank, please refer to Note 28. Complete financial statements of the component unit can be obtained from the Chillicothe City Auditor, 50 South Paint Street, Chillicothe, Ohio 45601.

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 districts, agencies, boards and commissions listed below, the County serves only as fiscal agent for these organizations. Accordingly, the activity of the following organizations is presented as custodial 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, 2022*

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**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, 2022*

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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.

**American Rescue Plan Fund** - To account for federal monies received as part of the American Rescue Plan relief funding. These funds are to be used for costs that are related to the County's recovery from the Coronavirus Pandemic.

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 (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are a private-purpose trust fund and custodial 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 custodial funds are used to account for assets held by the County as fiscal agent for other districts, agencies, boards and commissions; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; and for the State-shared resources collected on behalf of other local governments.

### **C. Measurement Focus**

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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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of Net Position. The Statement of Activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

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

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, 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.

Fiduciary funds present a Statement of Changes in Fiduciary Net Position which reports additions to and deductions from investment trust, private-purpose trust funds, and custodial funds.

#### **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



**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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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.

**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 assets that applies to future periods 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:

	<b>Governmental Activities</b>
<i>Deferred Outflows of Resources:</i>	
Deferred Charges on Refunding	\$25,988
Pension	5,382,523
OPEB	96,073
<b>Total Deferred Outflows of Resources</b>	<b>\$5,504,584</b>

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 assets that applies to future periods 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, 2022, but which were levied to finance 2023 operations. Capital lease represents amounts for which there is a receivable as of December 31, 2022, 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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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:

	<b>Governmental Activities</b>
<i>Deferred Inflows of Resources:</i>	
Nonexchange Revenue	\$15,611,683
Pension	13,223,308
OPEB	4,019,529
<b>Total Deferred Inflows of Resources</b>	<b>\$32,854,520</b>

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:

	<b>Governmental Funds</b>				Totals
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	Other Governmental Funds	
<i>Deferred Inflows of Resources:</i>					
Property Taxes	\$5,284,091	\$0	\$9,215,030	\$2,168,706	\$16,667,827
Sales Taxes	1,991,740	0	0	0	1,991,740
Grant, Entitlements, Shared Revenue	645,181	2,026,723	349,350	448,323	3,469,577
Charges for Services	10,961	0	0	0	10,961
Capital Lease	1,004,151	0	0	0	1,004,151
<b>Total Deferred Inflows of Resources</b>	<b>\$8,936,124</b>	<b>\$2,026,723</b>	<b>\$9,564,380</b>	<b>\$2,617,029</b>	<b>\$23,144,256</b>

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

The certificate of estimated resources may be amended during the year if the County Auditor identifies increases or decreases in projected revenue. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2022.

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), Hotel Lodging Tax 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 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". The County has monies held by third party which are to be used to make payments on a capital improvement project. This account is presented on the Statement of Net Position and Balance Sheet as "cash and cash equivalents with escrow agent."

During 2022, 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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2022, 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.

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 2022 amounted to \$520,701 and includes \$397,207 assigned from other funds of the County.

For presentation on the financial statements, funds included within the County's cash management pool and investments with original maturities of three months or less are considered to be cash and cash equivalents.

**G. Inventory**

On government-wide financial statements, inventories are presented at cost on a first-in, first-out basis and are expensed when used. On fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption or use. The cost of inventory items is recorded as an expenditure in the governmental funds when consumed or used.

**H. Prepaid Items**

Payments to vendors for services that benefit periods beyond December 31, 2022 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, 2022*

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<b>Description</b>	<b>Governmental Activities Estimated Lives</b>	<b>Business-Type Activities Estimated Lives</b>
Land Improvements	5-20 years	Not Applicable
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.” The County reported no 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.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, compensated absences, 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*  
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The government-wide Statement of Net Position reports \$32,104,367 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 – CHANGE IN ACCOUNTING PRINCIPLES**

For fiscal year ended June 30, 2022, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, certain provisions of GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans-an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, and certain provisions in GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The implementation of GASB Statement No. 87 did not have an effect on the financial statements of the County.

GASB Statement No. 97 requirements that are related to a) the accounting and financial reporting for Section 457 plans and b) determining whether a primary government is financially accountable for a potential component unit were implemented for fiscal year 2022. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the County.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
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GASB Statement No. 99 enhances comparability in the application of accounting and financial reporting requirements and will improve consistency of authoritative literature. The implementation of certain provisions of GASB Statement No. 99 did not have an effect on the financial statements of the County.

**NOTE 4 - 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.
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:

<b>Net Change in Fund Balances (Deficits)/Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>				
	General	Motor Vehicle Gas Tax	Board of Developmental Disabilities	American Rescue Plan
<b>GAAP Basis</b>	<b>\$313,004</b>	<b>(\$1,823,635)</b>	<b>\$1,620,944</b>	<b>\$0</b>
<i>Adjustments:</i>				
Revenue Accruals	2,005,658	43,465	(65,431)	6,540,388
Expenditure Accruals	792,802	255,435	(207,590)	0
Advances In and Out	362,831	(75,000)	447,269	0
Encumbrances	(864,261)	(567,447)	(303,455)	0
<i>Perspective Difference:</i>				
Activity of Funds Reclassified for GAAP Reporting Purposes	(967,923)	0	0	0
<b>Budget Basis</b>	<b>\$1,642,111</b>	<b>(\$2,167,182)</b>	<b>\$1,491,737</b>	<b>\$6,540,388</b>



**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
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**NOTE 5 - CASH, DEPOSITS AND INVESTMENTS**

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

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

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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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	\$81,276,668
Segregated	2,546,947
Escrow	1,317,519
<u>Reconciling Items (Net) to Arrive at Bank Balances of Deposits</u>	<u>2,024,469</u>
<b><u>Total Bank Balances - Deposits and Investments</u></b>	<b><u>\$87,165,603</u></b>

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.”

At year end, the County had \$1,317,519 held by the Ohio Department of Transportation, to be used for a road improvement project. This amount is included on the Balance Sheet and Statement of Net Position as “Cash and Cash Equivalents with Escrow Agent.”

**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.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

As of December 31, 2022, the carrying amount of all County deposits was \$15,844,305. Based on the criteria described in GASB Statement No. 40, \$944,566 of the \$17,591,480 in bank balances of the County was covered by FDIC, while \$16,646,914 was covered by the Ohio Pooled Collateral System.

**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.

**Investments** - As of December 31, 2022, the County had the following investments and maturities:

<b>Investment Type</b>	<b>Fair Value</b>	<b>Investments Maturities</b>		
		<b>Less than One Year</b>	<b>One to Three Years</b>	<b>Three to Five Years</b>
Federal National Mortgage Association	\$2,535,461	\$0	\$2,535,461	\$0
Federal Home Loan Mortgage Corporation Notes	1,950,925	0	1,844,849	106,076
Federal Farm Credit Bank Notes	10,513,840	2,143,480	4,731,952	3,638,408
Federal Home Loan Bank	7,654,444	0	1,158,144	6,496,300
Federal Agricultural Mortgage Corporation	2,273,207	0	0	2,273,207
Negotiable CD's	11,770,045	6,499,204	4,803,920	466,921
U.S. Treasury Notes	19,611,634	4,538,477	7,126,876	7,946,281
Municipal Bonds	1,575,472	685,939	237,303	652,230
STAROhio	8,911,062	8,911,062	0	0
Money Market	2,778,033	2,778,033	0	0
<b>Totals</b>	<b>\$69,574,123</b>	<b>\$25,556,195</b>	<b>\$22,438,505</b>	<b>\$21,579,423</b>

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

**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. Credit ratings for the negotiable CDs and Municipal Bonds are not readily available. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**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 National Mortgage Association, Federal Home Loan Mortgage Corporation Notes, Federal Farm Credit Bank Notes, Federal Home Loan Bank, Federal Agricultural Mortgage Corporation, Negotiable CDs, U.S. Treasury Notes, Municipal Bonds, STAR Ohio and Money Market were 4%, 3%, 15%, 11%, 3%, 17%, 28%, 2%, 13% and 4%, 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, 2022. 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, 2022 are as follows:

**A. Interfund Receivable/Payables**

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

Funds	Receivables	Payables
General	\$623,592	\$0
Motor Vehicle Gas Tax	0	450,000
Board of Developmental Disabilities	124,243	0
Other Nonmajor Governmental	0	297,835
<b>Totals</b>	<b>\$747,835</b>	<b>\$747,835</b>

**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 and Permanent Improvement Fund (Other Nonmajor Governmental - Capital Project Fund), at interest rates of 3.50% and 4.68% respectively.

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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<b>Funds</b>	<b>Advances to Other Funds</b>	<b>Advances from Other Funds</b>
General	\$677,661	\$0
Board of Developmental Disabilities	727,339	0
Other Nonmajor Governmental	0	1,405,000
<b>Total</b>	<b>\$1,405,000</b>	<b>\$1,405,000</b>

**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.

	<b>Transfer to Funds</b>
	Other Nonmajor Governmental
<b>Transfer from Funds</b>	
General	\$1,710,047
Motor Vehicle Gas Tax	224,552
Board of Developmental Disabilities	50,000
<b>Totals</b>	<b>\$1,984,599</b>

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**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**NOTE 7 – RECEIVABLES**

Receivables at December 31, 2022 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:

<b>Governmental Activities and Fiduciary Fund</b>	
<i>General Fund</i>	
Local Government Distributions and Other Grants	\$1,153,474
<i>Motor Vehicle Gas Tax Fund</i>	
Auto Tax and Gas Tax Distributions	3,055,880
<i>Board of Developmental Disabilities Funds</i>	
State/Federal Funding	512,978
<i>Other Nonmajor Governmental Funds</i>	
Drug Law Enforcement	30
Prison Diversion Grants	243,922
Child Care Grants	246,960
Sheriff Grants	103,857
Children Services State Funding	56,798
Emergency Management	710
Senior Citizens State Funding	34,813
Court Grants	16,443
VOCA/SVAA Grants	9,515
Total Other Nonmajor Governmental Funds	713,048
<i>Fiduciary Funds</i>	
Library and Local Government Distributions	5,899,155
Auto Tax and Gas Tax Distributions	1,399,587
Total Fiduciary Funds	7,298,742
<b>Total Intergovernmental Receivables</b>	<b>\$12,734,122</b>

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**NOTE 8 – CAPITAL ASSETS**

A summary of changes in general capital assets during 2022 were as follows:

	Balance January 1, 2022	Additions	Deletions	Balance December 31, 2022
<b>Governmental Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$3,523,964	\$0	\$0	\$3,523,964
Construction in Progress	11,568,975	2,563,281	0	14,132,256
<b>Total Nondepreciable Capital Assets</b>	<b>15,092,939</b>	<b>2,563,281</b>	<b>0</b>	<b>17,656,220</b>
<i>Depreciable Capital Assets:</i>				
Land Improvements	8,520,608	0	0	8,520,608
Buildings, Structures and Improvements	40,486,081	52,500	0	40,538,581
Furniture, Fixtures and Equipment	14,213,973	1,721,147	(375,227)	15,559,893
Infrastructure	51,124,098	3,059,076	(5,586,648)	48,596,526
<b>Total Depreciable Capital Assets</b>	<b>114,344,760</b>	<b>4,832,723</b>	<b>(5,961,875)</b>	<b>113,215,608</b>
<i>Accumulated Depreciation:</i>				
Land Improvements	(6,289,164)	(274,952)	0	(6,564,116)
Buildings, Structures and Improvements	(28,086,900)	(1,060,592)	0	(29,147,492)
Furniture, Fixtures and Equipment	(9,453,074)	(923,191)	375,227	(10,001,038)
Infrastructure	(28,256,502)	(2,140,262)	5,586,648	(24,810,116)
<b>Total Accumulated Depreciation</b>	<b>(72,085,640)</b>	<b>(4,398,997)</b>	<b>5,961,875</b>	<b>(70,522,762)</b>
<b>Total Depreciable Capital Assets</b>	<b>42,259,120</b>	<b>433,726</b>	<b>0</b>	<b>42,692,846</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$57,352,059</b>	<b>\$2,997,007</b>	<b>\$0</b>	<b>\$60,349,066</b>

At December 31, 2022, furniture, fixtures and equipment include \$584,458 of capital assets under capital leases. For governmental activities, depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
<i>General Government:</i>	
Legislative and Executive	\$892,657
Judicial	21,570
Public Safety	664,562
Public Works	2,653,809
Human Services	166,399
<b>Governmental Activities Depreciation Expense</b>	<b>\$4,398,997</b>

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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A summary of changes in capital assets during 2022 for business-type activities were as follows:

	Balance January 1, 2022	Additions	Deletions	Balance December 31, 2022
<b>Business-Type Activities:</b>				
<i>Nondepreciable Capital Assets:</i>				
Land	\$14,434	0	0	\$14,434
<b>Total Nondepreciable Capital Assets</b>	<b>14,434</b>	<b>0</b>	<b>0</b>	<b>14,434</b>
<i>Depreciable Capital Assets:</i>				
Plant and Facilities	249,987	0	0	249,987
<b>Total Depreciable Capital Assets</b>	<b>249,987</b>	<b>0</b>	<b>0</b>	<b>249,987</b>
<i>Accumulated Depreciation:</i>				
Plant and Facilities	(228,006)	(5,000)	0	(233,006)
<b>Total Accumulated Depreciation</b>	<b>(228,006)</b>	<b>(5,000)</b>	<b>0</b>	<b>(233,006)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>21,981</b>	<b>(5,000)</b>	<b>0</b>	<b>16,981</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$36,415</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>\$31,415</b>

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

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**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**NOTE 9 – LONG-TERM OBLIGATIONS**

The County's long-term obligations activity for the year ended December 31, 2022 was as follows:

Purpose Issue Date-Maturity Date Interest Rate; Issue Amount	Balance January 1, 2022	Additions	Deletions	Balance December 31, 2022	Amounts Due Within One Year
<b>Governmental Activities:</b>					
<i>General Obligation Notes Payable:</i>					
Various Purpose - Series 2018 2018-2028; 3.30%; \$2,630,000	\$1,895,000	\$0	\$245,000	\$1,650,000	\$255,000
Correctional Facility Improvements 2018-2042; 2.00% - 3.5%; \$6,130,000	5,315,000	0	175,000	5,140,000	175,000
Issuance Premium on Debt	191,442	0	9,117	182,325	9,116
Various Purpose-Series 2021 2021-2028; 3.30%; \$1,956,000	1,398,000	0	556,000	842,000	557,000
Issuance Premium on Debt	40,397	0	13,465	26,932	13,466
<b>Total General Obligation Bonds Payable</b>	<b>8,839,839</b>	<b>0</b>	<b>998,582</b>	<b>7,841,257</b>	<b>1,009,582</b>
<i>Loan Payable:</i>					
SIB Loan - ODOT 2019-2039; 3.00%; \$2,006,000	1,997,437	0	30,501	1,966,936	31,050
<b>Total Loan Payable</b>	<b>1,997,437</b>	<b>0</b>	<b>30,501</b>	<b>1,966,936</b>	<b>31,050</b>
<i>Net Pension Liability:</i>					
OPERS	17,798,985	0	7,209,942	10,589,043	0
STRS	1,506,647	978,006	0	2,484,653	0
<b>Total Net Pension Liability</b>	<b>19,305,632</b>	<b>978,006</b>	<b>7,209,942</b>	<b>13,073,696</b>	<b>0</b>
<i>Other Long-Term Obligations:</i>					
Compensated Absences	2,232,001	2,601,312	2,168,487	2,664,826	1,675,633
Capital Leases	160,049	132,192	122,233	170,008	102,482
Claims Payable	2,041	44,503	46,544	0	0
<b>Total Other Long-Term Liability</b>	<b>2,394,091</b>	<b>2,778,007</b>	<b>2,337,264</b>	<b>2,834,834</b>	<b>1,778,115</b>
<b>Governmental Activities Long-Term Obligations</b>	<b>\$32,536,999</b>	<b>\$3,756,013</b>	<b>\$10,576,289</b>	<b>\$25,716,723</b>	<b>\$2,818,747</b>

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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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.

The Various Purpose – Series 2021 bonds were issued to refund the Equipment Acquisition Bonds and Various Purpose Sales Tax Bonds. These bonds were paid off on March 4, 2021 and April 5, 2021. The refunding resulted in a savings reduction of \$52,460 in future debt service payments and an economic gain of \$95,011.

The Various Purpose – Series 2018 bonds were issued to refund the \$2,540,000 Series 2008 bonds. These bonds were paid off 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.

Both the Correctional Facility Improvements and Various Purpose – Series 2021 bonds were sold at a premium and the remaining unamortized premiums are being amortized over the life of the bonds. These amounts are \$182,325 and \$26,932, respectively.

The State Infrastructure Bank (SIB) Loan was issued to pay the County's share of constructing the connector road that extends State Route 207 over to State Route 159 and State Route 180.

The annual requirements to amortize long-term bond obligations outstanding as of December 31, 2022 are as follows:

<b>For the Year Ended December 31</b>	<b>Principal</b>	<b>Interest</b>
2023	\$987,000	\$255,452
2024	730,000	239,320
2025	455,000	223,465
2026	475,000	207,155
2027	485,000	190,115
2028-2032	1,435,000	736,810
2033-2037	1,385,000	480,675
2038-2042	1,680,000	185,576
<b>Totals</b>	<b>\$7,632,000</b>	<b>\$2,518,568</b>

The amortization table above does not agree to the principal reported in the debt table on page 73. The table does not include the SIB loan which is not completed, therefore a final amortization schedule has not been provided.

**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, Correctional Facility Improvements and Various Purpose – Series 2021 bonds are general obligation bonds secured by the County's ability to levy a voted or unvoted

**Ross County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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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.

**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 \$584,458, 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 \$122,233 were made in 2022 and are reflected as debt service principal in the General Fund.

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The County's future minimum lease payments under capital lease obligations as of December 31, 2022 are as follows:

For the Year Ended December 31	Capital Lease Payments
2023	\$108,318
2024	38,228
2025	21,499
2026	14,220
Total Minimum Lease Payments	182,265
Less: Amount Representing Interest	12,257
<b>Present Value of Net Minimum Lease Payments</b>	<b>\$170,008</b>

**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 \$1,035,531 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, 2022:

For the Year Ended December 31	Capital Lease Receivable
2023	\$125,519
2024	125,519
2025	125,519
2026	125,519
2027	125,519
2028-2030	407,936
Total Future Minimum Lease Receivable	1,035,531
Less: Unearned Interest Income	(87,328)
<b>Net Minimum Lease Receivable</b>	<b>\$948,203</b>

## **NOTE 11 - CONDUIT DEBT OBLIGATIONS**

### **Adena Regional Medical Center**

In May 2021, the County issued, on behalf of the Adena Regional Medical Center (the Hospital), \$30,000,000 of Hospital Facilities Revenue Bonds. The bonds were issued for the purpose of financing the acquisition of properties, which included the purchase of the Carlisle and Pavilion financing leases that occurred in 2021.

In June 2019, the County issued, on behalf of the Hospital, \$83,270,000 of Hospital Facilities Revenue Refunding and Improvement Bonds. The bonds were issued for the purpose of refinancing previously issued debt and financing the acquisition, construction, renovation, improvement, expansion, and equipping of certain of its healthcare facilities.

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. The Hospital paid off the Series 1998 Bonds in January 2022.

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, 2022, the Hospital Facilities Revenue Bonds aggregated principal amount payable was \$105,660,000. Of this amount, \$28,275,000 was payable on the 2021 Series and, \$77,385,000 was payable on the 2019 Series.

## **NOTE 12 – PENSION PLANS**

### **Net Pension Liability**

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

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

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

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

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

#### **A. Ohio Public Employees Retirement System (OPERS)**

**Plan Description** – County employees, who are not certified teachers with the school for developmental disabilities, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers 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 ACFR referenced above for additional information):

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

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

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

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

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

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	2022		2021	
	State and Local	Law Enforcement	State and Local	Public Safety
<b>Statutory Maximum Contribution Rates</b>				
Employer	14.0%	18.1%	14.0%	18.1%
Employee	10.0%	**	10.0%	**
<b>Actual Contribution Rates</b>				
Employer:				
Pension	14.0%	18.1%	14.0%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>	<u>10.0%</u>	<u>12.0%</u>

\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2.0% greater than t 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 \$2,659,673 for 2022. Of this amount, \$338,084 is reported as an intergovernmental payable.

**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 (CO). 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. 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. Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 9.53% of the 14.0% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47% of the 14.0% employer rate is allocated to the defined benefit unfunded liability. A



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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 CO Plan offers features of both the DB Plan and the DC Plan. In the CO Plan, 12% of the 14% member rate is deposited into the member's DC account 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 CO Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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 CO Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members 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.

Eligible survivors of members who die before service retirement may qualify for monthly benefits. 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, 2022, 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 2022 contribution rates were equal to the statutory maximum rates.

The County's contractually required pension contributions to STRS were \$197,948 for 2022. 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 for OPERS was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The net pension liability for STRS was measured as of June 30, 2022, 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:

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	OPERS	STRS	Total
<i>Proportion of the Net Pension Liability:</i>			
Current Measurement Date	0.12170748%	0.011176960%	
Prior Measurement Date	0.12019988%	0.011783661%	
Change in Proportionate Share	<u>0.00150760%</u>	<u>(0.000606701%)</u>	
Proportionate Share of the Net Pension Liability	\$10,589,043	\$2,484,653	\$13,073,696
Pension Expense (Gain)	(\$1,578,506)	\$34,066	(\$1,544,440)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences Between Expected and Actual Experience	\$539,814	\$31,805	\$571,619
Net Difference between Projected and			
Actual Investment Earnings	0	86,459	86,459
Changes in Assumptions	1,324,152	297,338	1,621,490
Changes in Proportion and Differences Between Entity			
Contributions and Proportionate Share of Contributions	307,467	41,267	348,734
Entity Contributions Subsequent to the Measurement Date	<u>2,659,673</u>	<u>94,548</u>	<u>2,754,221</u>
<b>Total Deferred Outflows of Resources</b>	<u>\$4,831,106</u>	<u>\$551,417</u>	<u>\$5,382,523</u>
<b>Deferred Inflows of Resources</b>			
Differences Between Expected and Actual Experience	\$232,245	\$9,504	\$241,749
Net Difference between Projected and			
Actual Investment Earnings	12,595,283	0	12,595,283
Changes in Assumptions	0	223,811	223,811
Changes in Proportion and Differences Between Entity's			
Contributions and Proportionate Share of Contributions	<u>0</u>	<u>162,465</u>	<u>162,465</u>
<b>Total Deferred Inflows of Resources</b>	<u>\$12,827,528</u>	<u>\$395,780</u>	<u>\$13,223,308</u>

\$2,754,221 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date but before the County's reporting period will be recognized as a reduction of the net pension liability in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ending June 30:	OPERS	STRS	Total
2023	(\$1,422,091)	(\$25,668)	(1,447,759)
2024	(4,268,730)	(70,680)	(4,339,410)
2025	(2,961,660)	(94,547)	(3,056,207)
2026	<u>(2,003,614)</u>	<u>251,984</u>	<u>(1,751,630)</u>
	<u>(\$10,656,095)</u>	<u>\$61,089</u>	<u>(\$10,595,006)</u>

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**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, 2021, 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 valuation, reflecting experience study results, prepared as of December 31, 2021, are presented below.

	December 31, 2021
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 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	0.5 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five year period ended December 31, 2020.

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 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and 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 investment

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expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 17.2% for 2021.

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 long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Long Term Expected Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00%	3.78%
Real Estate	11.00%	3.66%
Private Equity	12.00%	7.43%
International Equities	23.00%	4.88%
Risk Parity	5.00%	2.92%
Other investments	4.00%	2.85%
Total	<u>100.00%</u>	<u>4.21%</u>

**Discount Rate**

The discount rate used to measure the total pension liability was 6.9%. 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. 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 6.90%, 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 (5.90%) or one-percentage-point higher (7.90%) than the current rate:

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	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Decrease (8.20%)
County's Proportionate Share of the Net Pension Liability	\$27,918,479	\$10,589,043	(\$3,831,351)

**Actuarial Assumptions - STRS**

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	8.50% at age 20 to 2.50% at age 65
Investment Rate of Return	7.00%, net of investment expenses, including inflation
Discount Rate of Return	7.00%
Payroll Increases	3.00%
Cost-of-Living Adjustments (COLA)	0.00%

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2020.

STRS Ohio's 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:

Asset Class	Target Allocation*	Long-Term Expected Real Rate of Return**
Domestic Equity	26.00%	6.60%
International Equity	22.00%	6.80%
Alternatives	19.00%	7.38%
Fixed Income	22.00%	1.75%
Real Estate	10.00%	5.75%
Liquidity Reserves	1.00%	1.00%
<b>Total</b>	<b>100.00%</b>	

\*Target allocation percentages is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

\*\* 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.

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**Discount Rate**

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2022.

**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 7.00%, 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 (6.00%) or one-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Decrease (8.00%)
County's Proportionate Share of the Net Pension Liability	\$3,753,405	\$2,484,653	\$1,411,680

**Adjustment and Benefit Changes Since the Prior Measurement Date**

Demographic assumptions were changed based on the actuarial experience study for the period of July 1, 2015 through June 30, 2021.

**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.

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GASB 75 assumes the asset 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' ACFR 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 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law

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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.

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 0.0 percent during calendar year 2022. 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 2022 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 2022.

### **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, 2021. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://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, 2022, 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 and total OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB asset for STRS was measured as of June 30, 2022, 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 plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:



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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<i>Proportion of the Net OPEB Asset:</i>			
Current Measurement Date	0.11537386%	0.011176960%	
Prior Measurement Date	0.11434176%	0.011783661%	
Change in Proportionate Share	<u>0.00103210%</u>	<u>(0.000006067)</u>	
Proportionate Share of the Net OPEB (Asset)	(\$3,613,686)	(\$289,409)	(\$3,903,095)
OPEB Expense (Gain)	(\$3,077,769)	(\$69,818)	(\$3,147,587)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between Expected and Actual Experience	\$0	\$4,193	\$4,193
Net Difference between Projected and Actual Investment Earnings	0	5,039	5,039
Changes of Assumptions	0	12,327	12,327
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	<u>71,711</u>	<u>2,803</u>	<u>74,514</u>
<b>Total Deferred Outflows of Resources</b>	<u>\$71,711</u>	<u>\$24,362</u>	<u>\$96,073</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$548,141	\$43,464	\$591,605
Net Difference between Projected and Actual Investment Earnings	1,722,749	0	1,722,749
Changes of Assumptions	1,462,779	205,216	1,667,995
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	<u>0</u>	<u>37,180</u>	<u>37,180</u>
<b>Total Deferred Inflows of Resources</b>	<u>\$3,733,669</u>	<u>\$285,860</u>	<u>\$4,019,529</u>

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 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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	OPERS	STRS	Total
Fiscal Year Ending June 30:			
2023	(\$2,243,333)	(\$84,040)	(\$2,327,373)
2024	(794,798)	(83,027)	(877,825)
2025	(376,414)	(30,426)	(406,840)
2026	(247,413)	(13,051)	(260,464)
2027	0	(16,834)	(16,834)
2028	0	(34,120)	(34,120)
	(\$3,661,958)	(\$261,498)	(\$3,923,456)

**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, 2020, rolled forward to the measurement date of December 31, 2021. 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:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior Measurement date	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.5 percent, ultimate in 2034
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

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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 2021, 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 was a loss of 14.3 percent for 2021.

The allocation of investment assets within the Health Care portfolio is approved by the Board 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. The System's primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. 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 rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	0.91 %
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00 %</u>	<u>3.45 %</u>

**Discount Rate**

A single discount rate of 6.00 percent was used to measure the OPEB liability on the measurement date of December 31, 2022. 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 6.00 percent and a municipal bond rate of 1.84 percent. The projection of cash flows used to determine this single discount rate assumed that employer

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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 2121. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2121, 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 Asset 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 6.00 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 (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability(Asset)	(\$2,125,187)	(\$3,613,686)	(\$4,849,163)

**Sensitivity of the County’s Proportionate Share of the Net OPEB Asset 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 asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset 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 2022 is 8.5 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 3.50 percent in the most recent valuation.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's Proportionate Share of the Net OPEB Liability(Asset)	(\$3,652,736)	(\$3,613,686)	(\$3,567,360)

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**Actuarial Assumptions – STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation are presented below:

Projected salary increases	8.50 percent at age 20 to 2.50 percent at age 65	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Payroll Increases	3.00 percent	
Cost-of-Living Adjustments (COLA)	0.0 percent	
Health Care Cost Trends	Initial	Ultimate
Medical		
Pre-Medicare	7.50%	3.94%
Medicare	(68.78%)	3.94%
Prescription Drug		
Pre-Medicare	9.00%	3.94%
Medicare	5.47%	3.94%

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

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021.

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:

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<u>Asset Class</u>	<u>Target Allocation*</u>	<u>Long-Term Expected Rate of Return **</u>
Domestic Equity	26.00 %	7.35 %
International Equity	22.00	7.55
Alternatives	19.00	7.09
Fixed Income	22.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
 Total	 <u>100.00 %</u>	

\* Target allocation percentages is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022

\*\* 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.

**Discount Rate**

The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2022. 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 projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan assets of 7.00 percent was used to measure the total OPEB liability as of June 30, 2022.

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

The following table represents the net OPEB asset as of June 30, 2022, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 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.

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	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$267,551	\$289,409	\$308,132

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$300,187	\$289,409	\$275,803

**Benefit Term Changes Since the Prior Measurement Date**

Salary increase rates were updated based on the actuarial experience study for the period July 1, 2015 through June 30, 2021 and were changed from age based to service based.

Healthcare trends were updated to reflect emerging claims and recoveries experience.

**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 \$9,000,000 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, \$9,000,000 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 \$139,504,569. 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 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'

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claims. All departments of the County participate in the program and make per capita payments to the County's internal service fund. There is no liability for unpaid workers' compensation claims costs as of December 31, 2022.

Interfund premiums are based on the insured funds' claims experience. Changes in the funds' claims liability in 2021 and 2022 are:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2021	\$42,890	\$2,041	\$42,890	\$2,041
2022	2,041	44,503	46,544	0

The County had a slight reduction in its insurance coverage on buildings and contents from that maintained last year. 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 2021 real and public utility property. The assessed value by property classification upon which 2022 revenues were derived follows:

Property Classification	Assessed Values
Real Property	\$1,356,995,450
Public Utility Personal Property	178,837,320
<b>Total</b>	<b>\$1,535,832,770</b>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. The County is authorized to levy up to 3.10 mills of the first 10 mills of assessed value for the General Fund. In addition to the 3.10 mills, 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

A summary of voted millage follows:

Levy Purpose	Original Collection Year	(a) Authorized Rate	(b) Rate Levied for Current Year		Final Collection Year
			R/A	C/I	
Children Services (c)	2019	1.00	0.70	0.96	2023
Senior Citizens (c)	2018	0.50	0.37	0.48	2027
Senior Citizens (c)	2021	0.30	0.26	0.29	2025
Developmental Disabilities (c)	2011	3.80	3.16	3.68	Continuing
Developmental Disabilities (c)	2017	3.00	2.64	2.95	Continuing
<b>Totals</b>		<b>8.60</b>	<b>7.13</b>	<b>8.36</b>	



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(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 2022, real property taxes were levied on January 1, 2022, on assessed values as of January 1, 2021 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 countywide reappraisal was completed in 2019. Real estate taxes were due and payable February 25, 2022 and July 8, 2022. 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 distributes to the taxing districts their portion of the taxes collected. Collections of the taxes and distributions of them to the taxing districts, excluding the County itself, are accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable governmental funds.

Property taxes receivable represent current taxes that were levied, measurable and unpaid, as well as delinquent taxes outstanding as of December 31, 2022. 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, delinquent taxes that are outstanding and available to the County within the first 60 days of 2023 are recorded as revenue in 2022; 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 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:

##### **Community Reinvestment Area (CRA) Program**

The Ohio Community Reinvestment Area program is an economic development tool administered by municipal and county governments that provides real property tax exemptions for property owners who renovate existing or construct new buildings. Community Reinvestment Areas (CRA) are areas of land in which property owners can receive tax incentives for investing in real property improvements. In order to use the Community Reinvestment program, a city, village, or county petitions to the Ohio Development Services Agency (ODSA) for confirmation of a geographical area in which investment in housing has traditionally been discouraged. Once the area is confirmed by the Directory of ODSA, communities may offer real property tax exemptions to taxpayers that invest in that area.

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The County determines the type of development to support by specifying the eligibility of residential, commercial and/or industrial projects. The County negotiates property tax exemptions on new property tax from investment for up to one hundred percent (100%) for up to fifteen years based on the amount of investments made to renovate or construct buildings within a CRA. 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. For commercial projects, job retention and/or creation is also required. Agreements must be in place before the project begins. Provisions for recapturing property tax exemptions, which can be used at the discretion of the County, are pursuant to ORC Section 9.66(C)(1) and 9.66(C)(2).

**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, 2022 follows:

Program	Tax Abated	Amount
Community Reinvestment Area	Property Tax	\$8,487
Enterprise Zone Agreements	Property Tax	98,067

**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

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

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

In 2022, these sales taxes generated a combined total of \$20,491,841 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.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, any potential liability would not have a material effect on the financial statements.

**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

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*Notes to the Basic Financial Statements*  
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Complex section of the Center. The 18.47% was derived by taking the ratio of square footage occupied by the City to the total square footage of the Center.

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

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

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

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

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

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

Currently, the Ross County Law complex is undergoing a renovation project during 2022. The County has recorded \$13,941,490 on its capital assets that represents the County's construction in progress. The City of Chillicothe does not have any participation in the current renovation.

**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 2022, 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 a custodial fund of the County.

**B. Chillicothe & Ross County Public Library**

The County Commissioners and Common Pleas Judge are responsible for appointing the members of the board of the Chillicothe & Ross County Public Library. The Library is a legally separate entity that determines and operates under its own budget. While the Ross County Commissioners serve as the taxing authority for the Library's 1.5 mill operating levy, they cannot impose their will on the Library. The determination to request approval of the tax levy, as well as the purpose of the tax levy, is made solely by the Library's Board of Trustees. The County does not act as fiscal agent for the Library; however, the taxes and State monies collected by the County for the benefit of the Library are distributed through a custodial fund of the County.

**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 a custodial 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.

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 2022, contributed \$601,136 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 a custodial 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 2022, the County contributed \$174,197 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 a custodial 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 2022, 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 65 counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, law enforcement liability, public officials' errors and omissions liability, automobile liability, and certain property and crime insurances.

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

Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in or a financial responsibility for CORSA. The County's payment to CORSA in 2022 for insurance was \$321,309.

### **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

**Ross County, Ohio**  
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county; and representatives from each of the One-Stop partners in each county.

During 2022, 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 have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

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**NOTE 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
<b>Fund Balances</b>					
<b>Nonspendable:</b>					
Prepays	\$105,420	\$0	\$0	\$0	\$105,420
Materials & Supplies Inventory	171,526	631,064	18,934	3,356	824,880
Advances	677,661	0	727,339	0	1,405,000
Unclaimed Monies	219,931	0	0	0	219,931
<b>Total Nonspendable</b>	<b>1,174,538</b>	<b>631,064</b>	<b>746,273</b>	<b>3,356</b>	<b>2,555,231</b>
<b>Restricted for:</b>					
General Government Services	0	0	0	2,002,978	2,002,978
Court System Services	0	0	0	1,260,391	1,260,391
Economic Development	0	0	0	6,826	6,826
Road and Bridge Projects	0	3,931,851	0	0	3,931,851
Developmental Disabilities	0	0	14,061,801	0	14,061,801
Public Safety	0	0	0	2,248,905	2,248,905
Human Services	0	0	0	1,900,006	1,900,006
County Ditch Projects	0	0	0	83,296	83,296
Capital Improvements	15,000	0	0	1,756,544	1,771,544
<b>Total Restricted</b>	<b>15,000</b>	<b>3,931,851</b>	<b>14,061,801</b>	<b>9,258,946</b>	<b>27,267,598</b>
<b>Committed to:</b>					
Corrections and Law Enforcement	2,462,743	0	0	0	2,462,743
Debt Service Payments	0	0	0	402,212	402,212
Capital Improvements	0	0	0	461,011	461,011
Rehabilitation Center	0	0	0	54,486	54,486
<b>Total Committed</b>	<b>2,462,743</b>	<b>0</b>	<b>0</b>	<b>917,709</b>	<b>3,380,452</b>
<b>Assigned to:</b>					
General Government Services	323,109	0	0	0	323,109
Court System Services	167,019	0	0	0	167,019
Public Safety	150,600	0	0	0	150,600
Public Works	2,600	0	0	0	2,600
Health Services	48,186	0	0	0	48,186
Veteran's Assistance and Services	167,750	0	0	0	167,750
Economic Development	5,000	0	0	0	5,000
<b>Total Assigned</b>	<b>864,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>864,264</b>
<b>Unassigned (Deficit)</b>	<b>15,501,623</b>	<b>0</b>	<b>0</b>	<b>(1,447,453)</b>	<b>14,054,170</b>
<b>Total Fund Balances (Deficits)</b>	<b>\$20,018,168</b>	<b>\$4,562,915</b>	<b>\$14,808,074</b>	<b>\$8,732,558</b>	<b>\$48,121,715</b>



**Ross County, Ohio**  
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**NOTE 25 – SIGNIFICANT COMMITMENTS**

**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, 2022, the County's commitments for encumbrances in the governmental funds were as follows:

<b>Funds</b>	<b>Year-End Encumbrances</b>
General	\$1,578,289
Motor Vehicle Gas Tax	567,447
Board of Developmental Disabilities	303,455
<i>Other Nonmajor Governmental Funds:</i>	
Emergency Management	4,885
401 Care and Custody Grant	50,550
Juvenile Court IV-E	65,218
County Correctional Facilities	321,492

**Contractual Commitments**

As of December 31, 2022, the County had contractual purchase commitments for the following project:

Project	Fund	Total Purchase Commitments	Total Expense as of December 31, 2022	Total Remaining on Contracts
Law Enforcement Complex	County Correctional Facilities	\$14,366,665	\$13,941,490	\$425,175

**NOTE 26 – ACCOUNTABILITY**

The County's fund deficits at December 31, 2022 were as follows:

<b>Funds</b>	<b>Deficit Fund Balance</b>
<i>Other Nonmajor Governmental Funds:</i>	
Permanent Improvement	\$1,405,278
Economic Development	2,191
Small Cities Revolving Loans	39,984

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, 2023, the County paid \$35,000 against the loan balance of \$245,000 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 on the bonds is 3.50%.

**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 is 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 requires 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.

**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 2022, the Corporation contracted with West Bend Insurance and The Cincinnati Insurance Company for the various types of Insurance. Since being incorporated there have not been any claims. There have been no significant reductions in coverage from the prior year.

**P. Subsequent Events**

The Corporation has not acquired any additional properties in 2023.

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**Q. Deposits**

At December 31, 2022, the entire amount of the Corporation's bank balance of \$12,757 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 enrolled in to OPCS.

**NOTE 29 – COVID**

The United States and the State of Ohio declared a state of emergency in March of 2021 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2022, passed by Congress on December 21, 2021, and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

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# Required Supplementary Information

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

	2022	2021	2020	2019
<i>Pension (1)</i>				
County's Proportion of the Net Pension Liability (Asset)	0.121707%	0.120200%	0.118547%	0.121467%
County's Proportionate Share of the Net Pension Liability Asset	\$10,589,043	\$17,798,985	\$23,431,656	\$33,267,425
County Covered Payroll	\$17,590,400	\$16,747,080	\$16,455,722	\$16,154,909
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	60.20%	106.28%	142.39%	205.93%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	92.62%	86.88%	82.17%	74.70%
<i>OPEB (2)</i>				
County's Proportion of the Net OPEB Liability (Asset)	0.115374%	0.114342%	0.112682%	0.115291%
County's Proportionate Share of the Net OPEB Asset	\$3,613,686	\$2,037,090	\$0	\$0
County's Proportionate Share of the Net OPEB Liability	\$0	\$0	\$15,564,262	\$15,031,227
County Covered Payroll	\$17,590,400	\$16,747,080	\$16,455,722	\$16,154,909
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(20.54%)	(12.16%)	94.58%	93.04%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%	46.33%

(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.



2018	2017	2016	2015	2014
0.120958%	0.116945%	0.118925%	0.113395%	0.113395%
\$18,975,984	\$26,566,166	\$20,599,353	\$13,676,724	\$13,367,812
\$15,952,542	\$15,068,185	\$14,404,610	\$13,757,547	\$14,201,562
118.95%	176.31%	143.01%	99.41%	94.13%
84.66%	77.25%	81.08%	86.45%	86.36%
0.115220%	0.111828%	N/A	N/A	N/A
\$0	\$0	N/A	N/A	N/A
\$12,512,011	\$11,294,978	N/A	N/A	N/A
\$15,952,542	\$15,068,185	N/A	N/A	N/A
78.43%	74.96%	N/A	N/A	N/A
54.14%	54.04%	N/A	N/A	N/A

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

	2022	2021	2020	2019
<u>Pension</u>				
County's Proportion of the Net Pension Liability (Asset)	0.11176960%	0.01178366%	0.01168733%	0.01257319%
County's Proportionate Share of the Net Pension Liability (Asset)	\$2,484,653	\$1,506,647	\$2,827,918	\$2,780,485
County Covered Payroll	\$1,413,914	\$1,454,021	\$1,427,729	\$1,463,379
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	175.73%	103.62%	198.07%	190.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	78.88%	87.80%	75.50%	77.40%
<u>OPEB (1)</u>				
County's Proportion of the Net OPEB Liability (Asset)	0.11176960%	0.01178366%	0.01168733%	0.01257319%
County's Proportionate Share of the Net OPEB Liability	\$0	\$0	\$0	\$0
County's Proportionate Share of the Net OPEB Asset	(\$289,409)	(\$248,449)	(\$205,405)	(\$208,242)
County Covered Payroll	\$1,413,914	\$1,454,021	\$1,427,729	\$1,463,379
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(20.47%)	(17.09%)	(14.39%)	(14.23%)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	230.73%	174.73%	182.13%	174.74%

(1) Information prior to 2017 is not available.

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

2018	2017	2016	2015	2014	2013
0.01177901%	0.01483963%	0.012769%	0.011816%	0.011816%	0.011816%
\$2,589,940	\$3,525,186	\$4,274,183	\$3,265,461	\$2,589,332	\$3,084,395
\$1,479,364	\$1,580,643	\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521
175.07%	223.02%	287.67%	241.94%	211.15%	296.14%
77.30%	75.30%	72.09%	74.71%	69.30%	69.30%
0.01177901%	0.01483963%	N/A	N/A	N/A	N/A
\$0	\$578,988	N/A	N/A	N/A	N/A
(\$189,277)	\$0	N/A	N/A	N/A	N/A
\$1,479,364	\$1,580,643	N/A	N/A	N/A	N/A
(12.79%)	36.63%	N/A	N/A	N/A	N/A
176.00%	47.11%	N/A	N/A	N/A	N/A

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i><u>OPERS - All Others</u></i>				
Contractually Required Contribution	\$2,327,432	\$2,224,301	\$2,110,529	\$2,065,733
Contributions in Relation to the Contractually Required Contribution	<u>(2,327,432)</u>	<u>(2,224,301)</u>	<u>(2,110,529)</u>	<u>(2,065,733)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$16,624,514	\$15,887,864	\$15,075,207	\$14,755,236
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
<i><u>OPERS - Law Enforcement</u></i>				
Contractually Required Contribution	\$332,241	\$308,159	\$302,609	\$307,788
Contributions in Relation to the Contractually Required Contribution	<u>(332,241)</u>	<u>(308,159)</u>	<u>(302,609)</u>	<u>(307,788)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,835,586	\$1,702,536	\$1,671,873	\$1,700,486
Contributions as a Percentage of Covered Payroll	18.10%	18.10%	18.10%	18.10%

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$2,006,205	\$1,836,379	\$1,605,054	\$1,525,667	\$1,436,156	\$1,627,240
<u>(2,006,205)</u>	<u>(1,836,379)</u>	<u>(1,605,054)</u>	<u>(1,525,667)</u>	<u>(1,436,156)</u>	<u>(1,627,240)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$14,330,036	\$14,125,986	\$13,375,450	\$12,713,892	\$11,967,967	\$12,517,231
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$330,302	\$312,341	\$272,530	\$272,206	\$288,122	\$288,021
<u>(330,302)</u>	<u>(312,341)</u>	<u>(272,530)</u>	<u>(272,206)</u>	<u>(288,122)</u>	<u>(288,021)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,824,873	\$1,826,556	\$1,692,735	\$1,690,718	\$1,789,580	\$1,684,331
18.10%	17.10%	16.10%	16.10%	16.10%	17.10%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i><u>OPERS - All Others</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 Payroll	\$16,624,514	\$15,887,864	\$15,075,207	\$14,755,236
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<i><u>OPERS - Law Enforcement</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 Payroll	\$1,835,586	\$1,702,536	\$1,671,873	\$1,700,486
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$0	\$141,260	\$267,510	\$254,278	\$239,359	\$125,172
<u>0</u>	<u>(141,260)</u>	<u>(267,510)</u>	<u>(254,278)</u>	<u>(239,359)</u>	<u>(125,172)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$14,330,036	\$14,125,986	\$13,375,450	\$12,713,892	\$11,967,967	\$12,517,231
0.00%	1.00%	2.00%	2.00%	2.00%	1.00%
\$0	\$18,266	\$33,854	\$33,814	\$35,792	\$16,843
<u>0</u>	<u>(18,266)</u>	<u>(33,854)</u>	<u>(33,814)</u>	<u>(35,792)</u>	<u>(16,843)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,824,873	\$1,826,556	\$1,692,735	\$1,690,718	\$1,789,580	\$1,684,331
0.00%	1.00%	2.00%	2.00%	2.00%	1.00%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i><u>Pension</u></i>				
Contractually Required Contribution	\$197,948	\$203,563	\$199,882	\$204,873
Contributions in Relation to the Contractually Required Contribution	<u>(197,948)</u>	<u>(203,563)</u>	<u>(199,882)</u>	<u>(204,873)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,413,914	\$1,454,021	\$1,427,729	\$1,463,379
Contributions as a Percentage of Covered 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 Payroll	\$1,413,914	\$1,454,021	\$1,427,729	\$1,463,379
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%



<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$207,111	\$221,290	\$208,011	\$188,960	\$159,421	\$135,398
<u>(207,111)</u>	<u>(221,290)</u>	<u>(208,011)</u>	<u>(188,960)</u>	<u>(159,421)</u>	<u>(135,398)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,479,364	\$1,580,643	\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521
14.00%	14.00%	14.00%	14.00%	13.00%	13.00%
\$0	\$0	\$0	\$0	\$12,263	\$10,415
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(12,263)</u>	<u>(10,415)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,479,364	\$1,580,643	\$1,485,793	\$1,349,714	\$1,226,314	\$1,041,521
0.00%	0.00%	0.00%	0.00%	1.00%	1.00%

**ROSS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2022*

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**NOTE 1 – OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO**

**Pension**

*Changes in benefit terms:* There were no changes in benefit terms for the period 2014-2022.

*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.

2019: The investment return assumption reducing it from 7.50% to 7.20%.

2020: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2021: The COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees reduced for 1.4% to 0.5%.

2022: 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 7.20% to 6.90%
- Decrease in wage inflation from 3.25% to 2.75%
- Change in future salary increases from a range of 3.25% - 10.75% to 2.75% to 10.75%

**Other Postemployment Benefits**

*Changes in benefit terms:* For 2018-2019, there were no changes in benefit terms.

For 2020, On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees.

For 2021-2022, there were no changes in benefit terms.

*Changes in assumptions:*

For 2018, the single discount rate changed from 4.23% to 3.85%.

For 2019, the single discount rate changed from 3.85% to 3.96% and investment return assumption reducing it from 6.50% to 6.0%.

**ROSS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2022*

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**NOTE 1 – OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM OF OHIO** *(Continued)*

For 2020, the single discount rate changed from 3.96% to 3.16%.

For 2021: The following were the most significant changes of assumptions that affected total OPEB liability since the prior measurement date

- The single discount rate increased from 3.16% to 6.00%.
- The municipal bond rate decreased from 2.75% to 2.00%.
- The initial health care cost trend rate decreased from 10.5% to 8.5%.

For 2022, the municipal bond rate changed from 2.06% to 1.84% and the health care cost trend rate initial amount changed from 8.50% to 5.5%.

**NOTE 2 - STATE TEACHERS RETIREMENT SYSTEM OF OHIO**

**Pension**

*Changes in benefit terms:* For 2018-2022, there were no changes in benefit terms.

*Changes in assumptions:* For 2018-2020, there were no changes in assumptions.

For 2021, the discount rate was adjusted to 7.00% from 7.45%.

For 2022, there were no changes for assumptions.

**Other Postemployment Benefits**

**Changes in benefit terms**

For fiscal year 2019, the following was the most significant change in benefit terms that affected the total OPEB liability since the prior measurement date:

- The subsidy multiplier for non-Medicare benefit recipients increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements were scheduled to be discontinued beginning January 1, 2020, though the STRS Board voted in June 2019 to extend the current Medicare Part B partial reimbursement for one year.

For 2020, there were no changes in benefit terms.

For 2021, there were no changes in benefit terms.

For 2022, there were no changes in benefit terms.

**ROSS COUNTY**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2022*

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**NOTE 2 - STATE TEACHERS RETIREMENT SYSTEM OF OHIO** (Continued)

Changes in assumptions

For fiscal year 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The discount rate increased from a 4.13 percent blended discount rate to 7.45 percent.
- The health care trend assumption rate changed from 6 to 11 percent initial, 4.5 percent ultimate to:
  - Medical Medicare – 6 percent initial, 4 percent ultimate
  - Medical Pre-Medicare – 5 percent initial, 4 percent ultimate
  - Prescription Drug Medicare – 8 percent initial, 4 percent ultimate
  - Prescription Drug Pre-Medicare- -5.23 percent initial, 4 percent ultimate

For fiscal year 2020, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The health care trend assumption rate changed as follows:
  - Medical Medicare – from 6 percent to 5.87 percent initial, 4 percent ultimate
  - Medical Pre-Medicare – from 5 percent to 4.93 percent initial, 4 percent ultimate
  - Prescription Drug Medicare – from 8 percent to 7.73 percent initial, 4 percent ultimate
  - Prescription Drug Pre-Medicare – from -5.23 percent to 9.62 initial, 4 percent ultimate

For fiscal year 2021, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The health care trend assumption rate changed as follows:
  - Medical Medicare – from 5.87 percent to 5.00 percent initial, 4 percent ultimate
  - Medical Pre-Medicare – from 4.93 percent to (6.69) percent initial, 4 percent ultimate
  - Prescription Drug Medicare – from 7.73 percent to 6.50 percent initial, 4 percent ultimate
  - Prescription Drug Pre-Medicare – from 9.62 percent to 11.87 initial, 4 percent ultimate

For fiscal year 2022, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:

- The health care trend assumption rate changed as follows:
  - Medical Medicare – from 16.18 percent to 68.78 percent initial, 3.94 percent ultimate
  - Medical Pre-Medicare – from 5.00 percent to (7.50) percent initial, 3.94 percent ultimate
  - Prescription Drug Medicare – from 29.98 percent to (5.47) percent initial, 3.94 percent ultimate
  - Prescription Drug Pre-Medicare – from 6.50 percent to 9.00 initial, 3.94 percent ultimate

Combining Statements  
and Individual  
Fund Schedules

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

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**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, fine collections and funds transferred from the General Fund.

**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 administrative charges to the County's political subdivisions.

**Treasurer's Prepayment** - To account for the interest 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.

**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.

**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.

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

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

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

**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 and transfers from the General Fund 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.

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

**Board of Elections Grant** - To account for a federal Help America Vote Act (HAVA) grant received from the Secretary of State of Ohio for the purpose of increasing election security.

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

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**FEMA Grants** – To account for a federal grants received from the Ohio Department of Public Safety to repair local roads that have been damaged by area flooding and to invest in specialized equipment for the Ross County Coroner.

**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).

**OneOhio Opioid Settlement** – To account for revenue received from the Office of the Ohio Attorney General as an allocation of the settlement funds won in opioid lawsuits and distributed to local governments throughout the State to address their recovery efforts from the opioid epidemic.

**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.

**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.

**Child Care Grants** - To account for various federal and 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.

**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, Drug Task Force Grants, Recovery Ohio Grant, Federal Equitable Sharing funding, and Coronavirus Sheriff Grant.

**Court Grants** - To account for various state grants and funding 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).

**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.



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

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**Rehabilitation Center** - To account for rental fees received from the lease of agricultural land at the Roweton Ranch Complex that are used toward expenses related to the maintaining of the Roweton Ranch Complex.

**Hotel Lodging Tax** – To account for a three percent restricted hotel tax levied and collected by the County for the purpose of bringing tourism into the County. The Hotel Lodging Tax Fund is not required by law to be budgeted and appropriated; therefore, no budgetary schedule is presented for this fund.

**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.

**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:

**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.

**Board of Developmental Disabilities Improvements** - To account for funds transferred to make capital improvements for the Board of Developmental Disabilities.

**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 and make other improvements at the Ross County Shoemaker Airport.

**State Route 207/U.S. 23 Connector** - To account for federal and state funding, and proceeds from a State Infrastructure Bank (SIB) loan received from the Ohio Department of Transportation to construct a road that extends State Route 207 and connects U.S. Route 23 to State Route 159. This fund is also used to account for interfund transfers that are made to pay the debt service on the SIB loan.

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

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**County Correctional Facilities** - To account for the proceeds of general obligation bonds, interest earnings and funds transferred to make improvements to the County Correctional and Law Enforcement Facilities.

**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.

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**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2022*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents	\$7,070,682	\$402,212	\$791,885	\$8,264,779
Cash and Cash Equivalents in Segregated Accounts	577,578	0	0	577,578
Cash and Cash Equivalents with Escrow Agent	0	0	1,317,519	1,317,519
Intergovernmental Receivable	713,048	0	0	713,048
Property Taxes Receivable	2,217,044	0	0	2,217,044
Loans Receivable	245,000	0	0	245,000
Materials and Supplies Inventory	3,356	0	0	3,356
<i>Total Assets</i>	<u>\$10,826,708</u>	<u>\$402,212</u>	<u>\$2,109,404</u>	<u>\$13,338,324</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$167,408	\$0	\$0	\$167,408
Accrued Wages Payable	49,710	0	0	49,710
Contracts Payable	2,624	0	0	2,624
Intergovernmental Payable	44,393	0	0	44,393
Matured Compensated Absences	14,298	0	0	14,298
Accrued Interest Payable	2,191	0	5,278	7,469
Interfund Payable	92,835	0	205,000	297,835
Advances from Other Funds	210,000	0	1,195,000	1,405,000
<i>Total Liabilities</i>	<u>583,459</u>	<u>0</u>	<u>1,405,278</u>	<u>1,988,737</u>
<b>Deferred Inflows of Resources</b>	<u>2,617,029</u>	<u>0</u>	<u>0</u>	<u>2,617,029</u>
<b>Fund Balances</b>				
Nonspendable	3,356	0	0	3,356
Restricted	7,610,553	0	1,648,393	9,258,946
Committed	54,486	402,212	461,011	917,709
Unassigned (Deficit)	(42,175)	0	(1,405,278)	(1,447,453)
<i>Total Fund Balances</i>	<u>7,626,220</u>	<u>402,212</u>	<u>704,126</u>	<u>8,732,558</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$10,826,708</u>	<u>\$402,212</u>	<u>\$2,109,404</u>	<u>\$13,338,324</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2022*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$2,032,923	\$0	\$0	\$2,032,923
Lodging Taxes	449,192	0	0	449,192
Intergovernmental	2,823,035	0	1,126,159	3,949,194
Interest	16,706	0	7,760	24,466
Fines and Forfeitures	182,061	0	0	182,061
Charges for Services	1,645,985	0	0	1,645,985
Special Assessments	15,467	0	0	15,467
Other	109,430	0	0	109,430
<i>Total Revenues</i>	<u>7,274,799</u>	<u>0</u>	<u>1,133,919</u>	<u>8,408,718</u>
<b>Expenditures</b>				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	1,282,673	500	0	1,283,173
Judicial	424,738	0	0	424,738
Public Safety	1,787,212	0	0	1,787,212
Public Works	226,093	0	0	226,093
Human Services	2,705,736	0	0	2,705,736
Economic Development and Assistance	572,270	0	0	572,270
Capital Outlay	0	0	2,222,652	2,222,652
<i>Debt Service:</i>				
Principal Retirement	0	976,000	0	976,000
Interest and Fiscal Charges	3,183	270,655	74,993	348,831
<i>Total Expenditures</i>	<u>7,001,905</u>	<u>1,247,155</u>	<u>2,297,645</u>	<u>10,546,705</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>272,894</u>	<u>(1,247,155)</u>	<u>(1,163,726)</u>	<u>(2,137,987)</u>
<b>Other Financing Sources</b>				
Transfers In	337,739	1,247,155	399,705	1,984,599
<i>Total Other Financing Sources</i>	<u>337,739</u>	<u>1,247,155</u>	<u>399,705</u>	<u>1,984,599</u>
<i>Net Change in Fund Balances</i>	610,633	0	(764,021)	(153,388)
<i>Fund Balances at Beginning of Year</i>	<u>7,015,587</u>	<u>402,212</u>	<u>1,468,147</u>	<u>8,885,946</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$7,626,220</u></u>	<u><u>\$402,212</u></u>	<u><u>\$704,126</u></u>	<u><u>\$8,732,558</u></u>

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$91,380	\$43,477	\$1,370	\$282,415	\$1,900,000
Cash and Cash Equivalents In Segregated Accounts	0	52,405	128,970	0	0
Intergovernmental Receivable	0	30	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	1,600	0	0	0	541
<i>Total Assets</i>	<u>\$92,980</u>	<u>\$95,912</u>	<u>\$130,340</u>	<u>\$282,415</u>	<u>\$1,900,541</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$1,840	\$0	\$0	\$875	\$3,301
Accrued Wages Payable	6,391	0	0	3,160	10,728
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	1,446	0	0	1,282	4,228
Matured Compensated Absences	0	0	0	0	14,298
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>9,677</u>	<u>0</u>	<u>0</u>	<u>5,317</u>	<u>32,555</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	1,600	0	0	0	541
Restricted	81,703	95,912	130,340	277,098	1,867,445
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>83,303</u>	<u>95,912</u>	<u>130,340</u>	<u>277,098</u>	<u>1,867,986</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$92,980</u>	<u>\$95,912</u>	<u>\$130,340</u>	<u>\$282,415</u>	<u>\$1,900,541</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Sheriff Concealed Weapon	Court General Projects	911 Equipment	Mediator Fees
\$66,411	\$44,200	\$11,685	\$11,859	\$348,802	\$295,803	\$47,993	\$258,559
0	0	1,332	0	0	2,055	0	2,125
0	710	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$66,411</u>	<u>\$44,910</u>	<u>\$13,017</u>	<u>\$11,859</u>	<u>\$348,802</u>	<u>\$297,858</u>	<u>\$47,993</u>	<u>\$260,684</u>
\$0	\$684	\$0	\$0	\$5,028	\$0	\$0	\$0
79	3,368	0	0	0	0	0	1,442
0	0	0	0	0	0	0	0
33	1,370	0	0	3,798	0	0	596
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>112</u>	<u>5,422</u>	<u>0</u>	<u>0</u>	<u>8,826</u>	<u>0</u>	<u>0</u>	<u>2,038</u>
<u>0</u>	<u>710</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
66,299	38,778	13,017	11,859	339,976	297,858	47,993	258,646
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>66,299</u>	<u>38,778</u>	<u>13,017</u>	<u>11,859</u>	<u>339,976</u>	<u>297,858</u>	<u>47,993</u>	<u>258,646</u>
<u>\$66,411</u>	<u>\$44,910</u>	<u>\$13,017</u>	<u>\$11,859</u>	<u>\$348,802</u>	<u>\$297,858</u>	<u>\$47,993</u>	<u>\$260,684</u>

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Probate Conduct of Business	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$14,234	\$64,021	\$117,984	\$66,218	\$148,314
Cash and Cash Equivalents In Segregated Accounts	29	1,439	484	0	910
Intergovernmental Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	241	0
<i>Total Assets</i>	<u>\$14,263</u>	<u>\$65,460</u>	<u>\$118,468</u>	<u>\$66,459</u>	<u>\$149,224</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$281	\$267	\$0	\$0
Accrued Wages Payable	0	680	0	5,049	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	286	0	2,076	0
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,247</u>	<u>267</u>	<u>7,125</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	241	0
Restricted	14,263	64,213	118,201	59,093	149,224
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficits)</i>	<u>14,263</u>	<u>64,213</u>	<u>118,201</u>	<u>59,334</u>	<u>149,224</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$14,263</u>	<u>\$65,460</u>	<u>\$118,468</u>	<u>\$66,459</u>	<u>\$149,224</u>



Children Services	Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	County Ditch	Board of Elections Grant
\$0	\$5,798	\$0	\$0	\$227,431	\$112,731	\$10,141
0	6	0	0	4,047	0	0
56,798	0	34,813	0	0	0	0
1,164,015	0	1,053,029	0	0	0	0
0	0	0	245,000	0	0	0
0	0	0	0	0	0	0
<u>\$1,220,813</u>	<u>\$5,804</u>	<u>\$1,087,842</u>	<u>\$245,000</u>	<u>\$231,478</u>	<u>\$112,731</u>	<u>\$10,141</u>

\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	2,191	0	0	0
0	0	0	35,000	0	29,435	0
0	0	0	210,000	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>247,191</u>	<u>0</u>	<u>29,435</u>	<u>0</u>
<u>1,195,175</u>	<u>0</u>	<u>1,065,142</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
25,638	5,804	22,700	0	231,478	83,296	10,141
0	0	0	0	0	0	0
0	0	0	(2,191)	0	0	0
<u>25,638</u>	<u>5,804</u>	<u>22,700</u>	<u>(2,191)</u>	<u>231,478</u>	<u>83,296</u>	<u>10,141</u>
<u>\$1,220,813</u>	<u>\$5,804</u>	<u>\$1,087,842</u>	<u>\$245,000</u>	<u>\$231,478</u>	<u>\$112,731</u>	<u>\$10,141</u>

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	FEMA Grant	Prison Diversion Grants	OneOhio Opioid Settlement	Small Cities Revolving Loan	Small Cities Block Grant
<b>Assets</b>					
Equity in Pooled Cash, Cash Equivalents and Investments	\$108,151	\$199,694	\$87,372	\$9,154	\$79,674
Cash and Cash Equivalents In Segregated Accounts	0	100	0	0	0
Intergovernmental Receivable	0	243,922	0	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
<i>Total Assets</i>	<u>\$108,151</u>	<u>\$443,716</u>	<u>\$87,372</u>	<u>\$9,154</u>	<u>\$79,674</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts Payable	\$0	\$12,375	\$0	\$46,590	\$62,767
Accrued Wages Payable	0	11,878	0	0	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	0	4,962	0	2,548	10,081
Matured Compensated Absences	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Interfund Payable	0	500	0	0	0
Advances from Other Funds	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>29,715</u>	<u>0</u>	<u>49,138</u>	<u>72,848</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>121,961</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	0	0	0	0	0
Restricted	108,151	292,040	87,372	0	6,826
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	(39,984)	0
<i>Total Fund Balances (Deficits)</i>	<u>108,151</u>	<u>292,040</u>	<u>87,372</u>	<u>(39,984)</u>	<u>6,826</u>
<i>Total Liabilities, Deferred Inflows and Fund Balances</i>	<u>\$108,151</u>	<u>\$443,716</u>	<u>\$87,372</u>	<u>\$9,154</u>	<u>\$79,674</u>

Child Care Grants	Sheriff Grants	Court Grants	VOCA Grants	Rehabilitation Center	Hotel Lodging Tax	Jail Commissary	Total Nonmajor Special Revenue Funds
\$1,774,821	\$458,123	\$117,411	\$10,970	\$54,486	\$0	\$0	\$7,070,682
0	17,408	0	0	0	0	366,268	577,578
246,960	103,857	16,443	9,515	0	0	0	713,048
0	0	0	0	0	0	0	2,217,044
0	0	0	0	0	0	0	245,000
0	0	0	974	0	0	0	3,356
<u>\$2,021,781</u>	<u>\$579,388</u>	<u>\$133,854</u>	<u>\$21,459</u>	<u>\$54,486</u>	<u>\$0</u>	<u>\$366,268</u>	<u>\$10,826,708</u>
\$29,356	\$1,752	\$2,292	\$0	\$0	\$0	\$0	\$167,408
0	3,793	0	3,142	0	0	0	49,710
0	2,624	0	0	0	0	0	2,624
9,721	646	0	1,320	0	0	0	44,393
0	0	0	0	0	0	0	14,298
0	0	0	0	0	0	0	2,191
0	27,900	0	0	0	0	0	92,835
0	0	0	0	0	0	0	210,000
<u>39,077</u>	<u>36,715</u>	<u>2,292</u>	<u>4,462</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>583,459</u>
<u>144,053</u>	<u>68,911</u>	<u>16,443</u>	<u>4,634</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,617,029</u>
0	0	0	974	0	0	0	3,356
1,838,651	473,762	115,119	11,389	0	0	366,268	7,610,553
0	0	0	0	54,486	0	0	54,486
0	0	0	0	0	0	0	(42,175)
<u>1,838,651</u>	<u>473,762</u>	<u>115,119</u>	<u>12,363</u>	<u>54,486</u>	<u>0</u>	<u>366,268</u>	<u>7,626,220</u>
<u>\$2,021,781</u>	<u>\$579,388</u>	<u>\$133,854</u>	<u>\$21,459</u>	<u>\$54,486</u>	<u>\$0</u>	<u>\$366,268</u>	<u>\$10,826,708</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Dog and Kennel	Drug Law Enforcement	Law Enforcement	Litter Control	Real Estate Assessment
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0
Intergovernmental	0	0	0	3,913	0
Interest	0	0	0	0	0
Fines and Forfeitures	3,689	2,191	9,596	0	0
Charges for Services	125,133	0	0	0	877,228
Special Assessments	0	0	0	0	0
Other	11,860	0	0	40,000	0
<i>Total Revenues</i>	<u>140,682</u>	<u>2,191</u>	<u>9,596</u>	<u>43,913</u>	<u>877,228</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	714,103
Judicial	0	0	0	0	0
Public Safety	350,570	0	24,318	0	0
Public Works	0	0	0	146,102	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>350,570</u>	<u>0</u>	<u>24,318</u>	<u>146,102</u>	<u>714,103</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(209,888)</u>	<u>2,191</u>	<u>(14,722)</u>	<u>(102,189)</u>	<u>163,125</u>
<b>Other Financing Sources</b>					
Transfers In	150,000	0	0	112,500	0
<i>Total Other Financing Sources</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>	(59,888)	2,191	(14,722)	10,311	163,125
<i>Fund Balances (Deficits) at Beginning of Year</i>	143,191	93,721	145,062	266,787	1,704,861
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$83,303</u>	<u>\$95,912</u>	<u>\$130,340</u>	<u>\$277,098</u>	<u>\$1,867,986</u>

Treasurer's Prepayment	Emergency Management	Marriage License	Drug Enforcement and Education	Sheriff Concealed Weapon	Court General Projects	911 Equipment	Mediator Fees
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	106,759	0	0	0	0	0	0
16,603	0	0	0	0	0	0	0
0	0	0	408	0	0	0	0
0	0	19,574	0	74,332	38,814	163,542	36,747
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>16,603</u>	<u>106,759</u>	<u>19,574</u>	<u>408</u>	<u>74,332</u>	<u>38,814</u>	<u>163,542</u>	<u>36,747</u>
1,470	0	0	0	0	0	0	0
0	0	0	0	0	1,824	0	50,702
0	116,125	0	0	57,259	0	138,608	0
0	0	0	0	0	0	0	0
0	0	7,342	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,470</u>	<u>116,125</u>	<u>7,342</u>	<u>0</u>	<u>57,259</u>	<u>1,824</u>	<u>138,608</u>	<u>50,702</u>
<u>15,133</u>	<u>(9,366)</u>	<u>12,232</u>	<u>408</u>	<u>17,073</u>	<u>36,990</u>	<u>24,934</u>	<u>(13,955)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>15,133</u>	<u>(9,366)</u>	<u>12,232</u>	<u>408</u>	<u>17,073</u>	<u>36,990</u>	<u>24,934</u>	<u>(13,955)</u>
<u>51,166</u>	<u>48,144</u>	<u>785</u>	<u>11,451</u>	<u>322,903</u>	<u>260,868</u>	<u>23,059</u>	<u>272,601</u>
<u>\$66,299</u>	<u>\$38,778</u>	<u>\$13,017</u>	<u>\$11,859</u>	<u>\$339,976</u>	<u>\$297,858</u>	<u>\$47,993</u>	<u>\$258,646</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Probate Conduct of Business	Law Library	Computerized Research	Delinquent Tax and Assessment Collection	Indigent Guardianship
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Interest	0	0	0	0	0
Fines and Forfeitures	0	78,680	0	0	0
Charges for Services	456	0	7,200	133,034	8,901
Special Assessments	0	0	0	0	0
Other	0	718	927	0	0
<i>Total Revenues</i>	<u>456</u>	<u>79,398</u>	<u>8,127</u>	<u>133,034</u>	<u>8,901</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	117,148	0
Judicial	0	66,751	6,419	0	16,486
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>66,751</u>	<u>6,419</u>	<u>117,148</u>	<u>16,486</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>456</u>	<u>12,647</u>	<u>1,708</u>	<u>15,886</u>	<u>(7,585)</u>
<b>Other Financing Sources</b>					
Transfers In	0	0	0	0	40,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,000</u>
<i>Net Change in Fund Balances</i>	456	12,647	1,708	15,886	32,415
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>13,807</u>	<u>51,566</u>	<u>116,493</u>	<u>43,448</u>	<u>116,809</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$14,263</u></u>	<u><u>\$64,213</u></u>	<u><u>\$118,201</u></u>	<u><u>\$59,334</u></u>	<u><u>\$149,224</u></u>

Children Services	Indigent Driver Alcohol	Senior Citizens Levy	Economic Development	Computer System Service	County Ditch	Board of Elections Grant
\$1,066,089	\$0	\$966,834	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
121,470	0	76,466	0	0	0	10,000
0	0	0	0	0	0	103
0	125	0	0	0	0	0
0	101	0	0	58,187	0	0
0	0	0	0	0	15,467	0
0	0	0	35,880	0	0	0
<u>1,187,559</u>	<u>226</u>	<u>1,043,300</u>	<u>35,880</u>	<u>58,187</u>	<u>15,467</u>	<u>10,103</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	4,351	0
1,195,151	0	1,042,726	0	0	0	0
0	0	0	0	0	0	0
0	0	0	3,183	0	0	0
<u>1,195,151</u>	<u>0</u>	<u>1,042,726</u>	<u>3,183</u>	<u>0</u>	<u>4,351</u>	<u>0</u>
<u>(7,592)</u>	<u>226</u>	<u>574</u>	<u>32,697</u>	<u>58,187</u>	<u>11,116</u>	<u>10,103</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(7,592)</u>	<u>226</u>	<u>574</u>	<u>32,697</u>	<u>58,187</u>	<u>11,116</u>	<u>10,103</u>
<u>33,230</u>	<u>5,578</u>	<u>22,126</u>	<u>(34,888)</u>	<u>173,291</u>	<u>72,180</u>	<u>38</u>
<u>\$25,638</u>	<u>\$5,804</u>	<u>\$22,700</u>	<u>(\$2,191)</u>	<u>\$231,478</u>	<u>\$83,296</u>	<u>\$10,141</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	FEMA Grant	Prison Diversion Grants	OneOhio Opioid Settlement	Small Cities Revolving Loan	Small Cities Block Grant
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0
Intergovernmental	130,140	609,807	0	108,896	322,325
Interest	0	0	0	0	0
Fines and Forfeitures	0	0	87,372	0	0
Charges for Services	0	400	0	0	0
Special Assessments	0	0	0	0	0
Other	0	235	0	0	0
<i>Total Revenues</i>	<u>130,140</u>	<u>610,442</u>	<u>87,372</u>	<u>108,896</u>	<u>322,325</u>
<b>Expenditures</b>					
<i>Current:</i>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	554,902	0	0	0
Public Works	75,640	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	174,654	397,616
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>75,640</u>	<u>554,902</u>	<u>0</u>	<u>174,654</u>	<u>397,616</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>54,500</u>	<u>55,540</u>	<u>87,372</u>	<u>(65,758)</u>	<u>(75,291)</u>
<b>Other Financing Sources</b>					
Transfers In	0	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	54,500	55,540	87,372	(65,758)	(75,291)
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>53,651</u>	<u>236,500</u>	<u>0</u>	<u>25,774</u>	<u>82,117</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u><u>\$108,151</u></u>	<u><u>\$292,040</u></u>	<u><u>\$87,372</u></u>	<u><u>(\$39,984)</u></u>	<u><u>\$6,826</u></u>



Child Care Grants	Sheriff's Grants	Court Grants	VOCA Grants	Rehabilitation Center	Hotel Lodging Tax	Jail Commissary	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,032,923
0	0	0	0	0	449,192	0	449,192
781,641	372,980	106,424	72,214	0	0	0	2,823,035
0	0	0	0	0	0	0	16,706
0	0	0	0	0	0	0	182,061
0	0	0	0	0	0	102,336	1,645,985
0	0	0	0	0	0	0	15,467
0	0	1,025	0	18,785	0	0	109,430
<u>781,641</u>	<u>372,980</u>	<u>107,449</u>	<u>72,214</u>	<u>18,785</u>	<u>449,192</u>	<u>102,336</u>	<u>7,274,799</u>
0	0	0	0	760	449,192	0	1,282,673
0	0	138,702	143,854	0	0	0	424,738
0	432,485	0	0	0	0	112,945	1,787,212
0	0	0	0	0	0	0	226,093
460,517	0	0	0	0	0	0	2,705,736
0	0	0	0	0	0	0	572,270
0	0	0	0	0	0	0	3,183
<u>460,517</u>	<u>432,485</u>	<u>138,702</u>	<u>143,854</u>	<u>760</u>	<u>449,192</u>	<u>112,945</u>	<u>7,001,905</u>
<u>321,124</u>	<u>(59,505)</u>	<u>(31,253)</u>	<u>(71,640)</u>	<u>18,025</u>	<u>0</u>	<u>(10,609)</u>	<u>272,894</u>
<u>0</u>	<u>5,398</u>	<u>0</u>	<u>29,841</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>337,739</u>
<u>0</u>	<u>5,398</u>	<u>0</u>	<u>29,841</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>337,739</u>
321,124	(54,107)	(31,253)	(41,799)	18,025	0	(10,609)	610,633
1,517,527	527,869	146,372	54,162	36,461	0	376,877	7,015,587
<u>\$1,838,651</u>	<u>\$473,762</u>	<u>\$115,119</u>	<u>\$12,363</u>	<u>\$54,486</u>	<u>\$0</u>	<u>\$366,268</u>	<u>\$7,626,220</u>

**Ross County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2022*

	Road and Bridge Improvements	Board of Developmental Disabilities Improvements	Permanent Improvement	Airport Construction
<b>Assets</b>				
Equity in Pooled Cash, Cash Equivalents	\$0	\$235,896	\$0	\$225,115
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
<i>Total Assets</i>	<u>\$0</u>	<u>\$235,896</u>	<u>\$0</u>	<u>\$225,115</u>
 <b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accrued Interest Payable	\$0	\$0	\$5,278	\$0
Interfund Payable	0	0	205,000	0
Advances from Other Funds	0	0	1,195,000	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>1,405,278</u>	<u>0</u>
Restricted	0	0	0	0
Committed	0	235,896	0	225,115
Unassigned (Deficit)	0	0	(1,405,278)	0
<i>Total Fund Balances (Deficits)</i>	<u>0</u>	<u>235,896</u>	<u>(1,405,278)</u>	<u>225,115</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$0</u>	<u>\$235,896</u>	<u>\$0</u>	<u>\$225,115</u>

State Route 207/ U.S. 23 Connector	County Correctional Facilities	Total Nonmajor Capital Projects Funds
\$0	\$330,874	\$791,885
1,317,519	0	1,317,519
<u>\$1,317,519</u>	<u>\$330,874</u>	<u>\$2,109,404</u>

\$0	\$0	\$5,278
0	0	205,000
0	0	1,195,000
<u>0</u>	<u>0</u>	<u>1,405,278</u>
1,317,519	330,874	1,648,393
0	0	461,011
0	0	(1,405,278)
<u>1,317,519</u>	<u>330,874</u>	<u>704,126</u>
<u>\$1,317,519</u>	<u>\$330,874</u>	<u>\$2,109,404</u>

**Ross County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2022*

	Road and Bridge Improvements	Board of Developmental Disabilities Improvements	Permanent Improvement	Airport Construction
<b>Revenues</b>				
Intergovernmental	\$976,372	\$0	\$0	\$149,787
Interest	0	0	0	0
<i>Total Revenues</i>	<u>976,372</u>	<u>0</u>	<u>0</u>	<u>149,787</u>
<b>Expenditures</b>				
Capital Outlay	976,372	0	0	4,200
<i>Debt Service:</i>				
Interest and Fiscal Charges	1,195	0	73,798	0
<i>Total Expenditures</i>	<u>977,567</u>	<u>0</u>	<u>73,798</u>	<u>4,200</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,195)</u>	<u>0</u>	<u>(73,798)</u>	<u>145,587</u>
<b>Other Financing Sources</b>				
Transfers In	74,825	50,000	274,880	0
<i>Total Other Financing Sources</i>	<u>74,825</u>	<u>50,000</u>	<u>274,880</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	73,630	50,000	201,082	145,587
<i>Fund Balances (Deficits) at Beginning of Year</i>	<u>(73,630)</u>	<u>185,896</u>	<u>(1,606,360)</u>	<u>79,528</u>
<i>Fund Balances (Deficits) at End of Year</i>	<u>\$0</u>	<u>\$235,896</u>	<u>(\$1,405,278)</u>	<u>\$225,115</u>

State Route 207/ U.S. 23 Connector	County Correctional Facilities	Total Nonmajor Capital Projects Funds
\$0	\$0	\$1,126,159
0	7,760	7,760
0	7,760	1,133,919
0	1,242,080	2,222,652
0	0	74,993
0	1,242,080	2,297,645
0	(1,234,320)	(1,163,726)
0	0	399,705
0	0	399,705
0	(1,234,320)	(764,021)
1,317,519	1,565,194	1,468,147
<u>\$1,317,519</u>	<u>\$330,874</u>	<u>\$704,126</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*Dog and Kennel Fund*  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$4,500	\$3,689	(\$811)
Charges for Services	150,000	127,462	(22,538)
Other	12,000	11,860	(140)
<i>Total Revenues</i>	<u>166,500</u>	<u>143,011</u>	<u>(23,489)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Personal Services	205,083	195,604	9,479
Contractual Services	6,000	3,881	2,119
Materials and Supplies	23,000	17,323	5,677
Other	128,700	127,598	1,102
Total Public Safety	<u>362,783</u>	<u>344,406</u>	<u>18,377</u>
<i>Total Expenditures</i>	<u>362,783</u>	<u>344,406</u>	<u>18,377</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(196,283)</u>	<u>(201,395)</u>	<u>(5,112)</u>
<b>Other Financing Sources</b>			
Transfers In	<u>150,000</u>	<u>150,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(46,283)	(51,395)	(5,112)
Fund Balances at Beginning of Year	139,131	139,131	0
Prior Year Encumbrances Appropriated	<u>789</u>	<u>789</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$93,637</u></u>	<u><u>\$88,525</u></u>	<u><u>(\$5,112)</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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$1,843	\$1,843
<i>Total Revenues</i>	0	1,843	1,843
<b>Expenditures</b>	0	0	0
<i>Total Expenditures</i>	0	0	0
<i>Net Change in Fund Balance</i>	0	1,843	1,843
Fund Balances at Beginning of Year	41,634	41,634	0
Fund Balances at End of Year	<u>\$41,634</u>	<u>\$43,477</u>	<u>\$1,843</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
**Law Enforcement Fund**  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$1,370	\$1,370
<i>Total Revenues</i>	<u>0</u>	<u>1,370</u>	<u>1,370</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Other	10,143	10,143	0
Total Public Safety	<u>10,143</u>	<u>10,143</u>	<u>0</u>
<i>Total Expenditures</i>	<u>10,143</u>	<u>10,143</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(10,143)	(8,773)	1,370
Fund Balances at Beginning of Year	<u>10,143</u>	<u>10,143</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$1,370</u></u>	<u><u>\$1,370</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$3,913	3,913
Other	55,000	40,000	(15,000)
<i>Total Revenues</i>	<u>55,000</u>	<u>43,913</u>	<u>(11,087)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Works			
Personal Services	131,661	127,017	4,644
Materials and Supplies	7,886	5,586	2,300
Capital Outlay	500	398	102
Other	21,309	15,655	5,654
Total Public Works	<u>161,356</u>	<u>148,656</u>	<u>12,700</u>
<i>Total Expenditures</i>	<u>161,356</u>	<u>148,656</u>	<u>12,700</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(106,356)</u>	<u>(104,743)</u>	<u>1,613</u>
<b>Other Financing Sources</b>			
Transfers In	<u>112,500</u>	<u>112,500</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>112,500</u>	<u>112,500</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	6,144	7,757	1,613
Fund Balances at Beginning of Year	254,421	254,421	0
Prior Year Encumbrances Appropriated	<u>19,713</u>	<u>19,713</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$280,278</u></u>	<u><u>\$281,891</u></u>	<u><u>\$1,613</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*Real Estate Assessment Fund*  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$875,100	\$877,228	\$2,128
<i>Total Revenues</i>	<u>875,100</u>	<u>877,228</u>	<u>2,128</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	330,748	309,888	20,860
Contractual Services	484,000	395,322	88,678
Materials and Supplies	6,952	6,532	420
Capital Outlay	5,000	0	5,000
Other	11,038	10,088	950
Total General Government - Legislative and Executive	<u>837,738</u>	<u>721,830</u>	<u>115,908</u>
<i>Total Expenditures</i>	<u>837,738</u>	<u>721,830</u>	<u>115,908</u>
<i>Net Change in Fund Balance</i>	37,362	155,398	118,036
Fund Balances at Beginning of Year	1,710,763	1,710,763	0
Prior Year Encumbrances Appropriated	<u>1,655</u>	<u>1,655</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,749,780</u></u>	<u><u>\$1,867,816</u></u>	<u><u>\$118,036</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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Interest	\$19,000	\$16,603	(\$2,397)
<i>Total Revenues</i>	<u>19,000</u>	<u>16,603</u>	<u>(2,397)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	10,165	1,358	8,807
Other	835	0	835
	<u>11,000</u>	<u>1,358</u>	<u>9,642</u>
Total General Government - Legislative and Executive	<u>11,000</u>	<u>1,358</u>	<u>9,642</u>
<i>Total Expenditures</i>	<u>11,000</u>	<u>1,358</u>	<u>9,642</u>
<i>Net Change in Fund Balance</i>	8,000	15,245	7,245
Fund Balances at Beginning of Year	<u>51,166</u>	<u>51,166</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$59,166</u></u>	<u><u>\$66,411</u></u>	<u><u>\$7,245</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$141,550	\$143,170	\$1,620
<i>Total Revenues</i>	<u>141,550</u>	<u>143,170</u>	<u>1,620</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Personal Services	98,672	94,289	4,383
Contractual Services	3,675	2,160	1,515
Materials and Supplies	7,173	7,170	3
Capital Outlay	50,219	46,553	3,666
Other	10,500	9,632	868
Total Public Safety	<u>170,239</u>	<u>159,804</u>	<u>10,435</u>
<i>Total Expenditures</i>	<u>170,239</u>	<u>159,804</u>	<u>10,435</u>
<i>Excess of Revenues Over Expenditures</i>	(28,689)	(16,634)	12,055
<b>Other Financing Sources</b>			
Transfers In	6,700	0	(6,700)
<i>Total Other Financing Sources</i>	<u>6,700</u>	<u>0</u>	<u>(6,700)</u>
<i>Net Change in Fund Balance</i>	(21,989)	(16,634)	5,355
Fund Balances at Beginning of Year	15,650	15,650	0
Prior Year Encumbrances Appropriated	40,297	40,297	0
Fund Balances at End of Year	<u>\$33,958</u>	<u>\$39,313</u>	<u>\$5,355</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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$19,000	\$19,027	\$27
<i>Total Revenues</i>	<u>19,000</u>	<u>19,027</u>	<u>27</u>
<b>Expenditures</b>			
<i>Current:</i>			
Human Services			
Other	19,000	16,349	2,651
Total Human Services	<u>19,000</u>	<u>16,349</u>	<u>2,651</u>
<i>Total Expenditures</i>	<u>19,000</u>	<u>16,349</u>	<u>2,651</u>
<i>Net Change in Fund Balance</i>	0	2,678	2,678
Fund Balances at Beginning of Year	<u>9,007</u>	<u>9,007</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$9,007</u></u>	<u><u>\$11,685</u></u>	<u><u>\$2,678</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$408	\$408
<i>Total Revenues</i>	0	408	408
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	408	408
Fund Balances at Beginning of Year	11,451	11,451	0
Fund Balances at End of Year	<u>\$11,451</u>	<u>\$11,859</u>	<u>\$408</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$125,000	\$75,723	(\$49,277)
<i>Total Revenues</i>	<u>125,000</u>	<u>75,723</u>	<u>(49,277)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Materials and Supplies	1,000	211	789
Other	107,900	96,129	11,771
Total Public Safety	<u>108,900</u>	<u>96,340</u>	<u>12,560</u>
<i>Total Expenditures</i>	<u>108,900</u>	<u>96,340</u>	<u>12,560</u>
<i>Net Change in Fund Balance</i>	16,100	(20,617)	(36,717)
Fund Balances at Beginning of Year	313,719	313,719	0
Prior Year Encumbrances Appropriated	<u>10,693</u>	<u>10,693</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$340,512</u></u>	<u><u>\$303,795</u></u>	<u><u>(\$36,717)</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$31,000	\$39,074	\$8,074
<i>Total Revenues</i>	<u>31,000</u>	<u>39,074</u>	<u>8,074</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Contractual Services	6,200	0	6,200
Other	3,189	1,824	1,365
Total General Government - Judicial	<u>9,389</u>	<u>1,824</u>	<u>7,565</u>
<i>Total Expenditures</i>	<u>9,389</u>	<u>1,824</u>	<u>7,565</u>
<i>Net Change in Fund Balance</i>	21,611	37,250	15,639
Fund Balances at Beginning of Year	<u>258,553</u>	<u>258,553</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$280,164</u></u>	<u><u>\$295,803</u></u>	<u><u>\$15,639</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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$163,500	\$163,542	\$42
<i>Total Revenues</i>	<u>163,500</u>	<u>163,542</u>	<u>42</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Other	186,489	177,300	9,189
Total Public Safety	<u>186,489</u>	<u>177,300</u>	<u>9,189</u>
<i>Total Expenditures</i>	<u>186,489</u>	<u>177,300</u>	<u>9,189</u>
<i>Net Change in Fund Balance</i>	(22,989)	(13,758)	9,231
Fund Balances at Beginning of Year	<u>23,059</u>	<u>23,059</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$70</u></u>	<u><u>\$9,301</u></u>	<u><u>\$9,231</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Mediator Fees Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$43,000	\$36,791	(\$6,209)
<i>Total Revenues</i>	<u>43,000</u>	<u>36,791</u>	<u>(6,209)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Personal Services	51,187	50,375	812
Capital Outlay	100	0	100
Other	288	162	126
Total General Government - Judicial	<u>51,575</u>	<u>50,537</u>	<u>1,038</u>
<i>Total Expenditures</i>	<u>51,575</u>	<u>50,537</u>	<u>1,038</u>
<i>Net Change in Fund Balance</i>	(8,575)	(13,746)	(5,171)
Fund Balances at Beginning of Year	<u>272,305</u>	<u>272,305</u>	<u>(272,305)</u>
Fund Balances at End of Year	<u><u>\$263,730</u></u>	<u><u>\$258,559</u></u>	<u><u>(\$5,171)</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$546	\$449	(\$97)
<i>Total Revenues</i>	546	449	(97)
<b>Total Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	546	449	(97)
Fund Balances at Beginning of Year	13,785	13,785	0
Fund Balances at End of Year	<u>\$14,331</u>	<u>\$14,234</u>	<u>(\$97)</u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*Law Library Fund*  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$75,000	\$77,266	\$2,266
Other	0	718	718
<i>Total Revenues</i>	<u>75,000</u>	<u>77,984</u>	<u>2,984</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Personal Services	27,308	23,984	3,324
Materials and Supplies	1,335	980	355
Capital Outlay	125	125	0
Other	49,130	41,938	7,192
<i>Total General Government - Judicial</i>	<u>77,898</u>	<u>67,027</u>	<u>10,871</u>
<i>Total Expenditures</i>	<u>77,898</u>	<u>67,027</u>	<u>10,871</u>
<i>Net Change in Fund Balance</i>	(2,898)	10,957	13,855
Fund Balances at Beginning of Year	51,809	51,809	0
Prior Year Encumbrances Appropriated	815	815	0
Fund Balances at End of Year	<u>\$49,726</u>	<u>\$63,581</u>	<u>\$13,855</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$6,700	\$7,127	\$427
Other	0	927	927
<i>Total Revenues</i>	<u>6,700</u>	<u>8,054</u>	<u>1,354</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Other	7,460	6,936	524
Total General Government - Judicial	<u>7,460</u>	<u>6,936</u>	<u>524</u>
<i>Total Expenditures</i>	<u>7,460</u>	<u>6,936</u>	<u>524</u>
<i>Net Change in Fund Balance</i>	(760)	1,118	1,878
Fund Balances at Beginning of Year	116,082	116,082	0
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$115,522</u></u>	<u><u>\$117,400</u></u>	<u><u>\$1,878</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$155,000	\$133,034	(\$21,966)
<i>Total Revenues</i>	<u>155,000</u>	<u>133,034</u>	<u>(21,966)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	158,539	112,422	46,117
Contractual Services	1,000	0	1,000
Materials and Supplies	4,000	0	4,000
Capital Outlay	3,000	0	3,000
Other	13,250	1,920	11,330
Total General Government - Legislative and Executive	<u>179,789</u>	<u>114,342</u>	<u>65,447</u>
<i>Total Expenditures</i>	<u>179,789</u>	<u>114,342</u>	<u>65,447</u>
<i>Net Change in Fund Balance</i>	(24,789)	18,692	43,481
Fund Balances at Beginning of Year	<u>47,526</u>	<u>47,526</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$22,737</u></u>	<u><u>\$66,218</u></u>	<u><u>\$43,481</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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$7,000	\$8,581	\$1,581
<i>Total Revenues</i>	<u>7,000</u>	<u>8,581</u>	<u>1,581</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Other	47,488	17,087	30,401
Total General Government - Judicial	<u>47,488</u>	<u>17,087</u>	<u>30,401</u>
<i>Total Expenditures</i>	<u>47,488</u>	<u>17,087</u>	<u>30,401</u>
<i>Excess of Revenues Under Expenditures</i>	(40,488)	(8,506)	31,982
<b>Other Financing Sources</b>			
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>	(488)	31,494	31,982
Fund Balances at Beginning of Year	115,320	115,320	0
Prior Year Encumbrances Appropriated	<u>1,100</u>	<u>1,100</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$115,932</u></u>	<u><u>\$147,914</u></u>	<u><u>\$31,982</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$1,147,500	\$1,064,367	(\$83,133)
Intergovernmental	122,500	121,470	(1,030)
<i>Total Revenues</i>	<u>1,270,000</u>	<u>1,185,837</u>	<u>(84,163)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Human Services			
Contractual Services	1,051,455	1,051,455	0
Other	143,696	143,696	0
Total Human Services	<u>1,195,151</u>	<u>1,195,151</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,195,151</u>	<u>1,195,151</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	74,849	(9,314)	(84,163)
<b>Other Financing Sources</b>			
Transfers In	<u>11,271</u>	<u>0</u>	<u>(11,271)</u>
<i>Total Other Financing Sources</i>	<u>11,271</u>	<u>0</u>	<u>(11,271)</u>
<i>Net Change in Fund Balance</i>	86,120	(9,314)	(95,434)
Fund Balances at Beginning of Year	<u>9,314</u>	<u>9,314</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$95,434</u></u>	<u><u>\$0</u></u>	<u><u>(\$95,434)</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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$200	\$125	(\$75)
Charges for Services	100	101	1
<i>Total Revenues</i>	<u>300</u>	<u>226</u>	<u>1</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	300	226	1
Fund Balances at Beginning of Year	<u>5,572</u>	<u>5,572</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$5,872</u></u>	<u><u>\$5,798</u></u>	<u><u>(\$74)</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
Senior Citizens Levy Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$965,926	\$966,260	\$334
Intergovernmental	76,800	76,466	(334)
<i>Total Revenues</i>	<u>1,042,726</u>	<u>1,042,726</u>	<u>0</u>
<b>Expenditures</b>			
<i>Current:</i>			
Human Services			
Contractual Services	1,021,892	1,021,892	0
Other	20,834	20,834	0
Total Human Services	<u>1,042,726</u>	<u>1,042,726</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,042,726</u>	<u>1,042,726</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)  
Economic Development Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Other	\$505,880	\$505,880	\$0
<i>Total Revenues</i>	<u>505,880</u>	<u>505,880</u>	<u>0</u>
<b>Expenditures</b>			
<i>Debt Service:</i>			
Interest and Fiscal Charges	35,880	35,880	0
Total Debt Service	<u>35,880</u>	<u>35,880</u>	<u>0</u>
<i>Total Expenditures</i>	<u>35,880</u>	<u>35,880</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>470,000</u>	<u>470,000</u>	<u>0</u>
<b>Other Financing Uses</b>			
Advances Out	(470,000)	(470,000)	0
<i>Total Other Financing Uses</i>	<u>(470,000)</u>	<u>(470,000)</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$57,000	\$57,816	\$816
<i>Total Revenues</i>	<u>57,000</u>	<u>57,816</u>	<u>816</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial Contractual Services	35,000	0	35,000
Total General Government - Judicial	<u>35,000</u>	<u>0</u>	<u>35,000</u>
<i>Total Expenditures</i>	<u>35,000</u>	<u>0</u>	<u>35,000</u>
<i>Net Change in Fund Balance</i>	22,000	57,816	35,816
Fund Balances at Beginning of Year	<u>169,615</u>	<u>169,615</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$191,615</u></u>	<u><u>\$227,431</u></u>	<u><u>\$35,816</u></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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$400	\$15,467	\$15,067
<i>Total Revenues</i>	<u>400</u>	<u>15,467</u>	<u>15,067</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Works			
Capital Outlay	7,040	4,351	2,689
Total Public Works	<u>7,040</u>	<u>4,351</u>	<u>2,689</u>
<i>Total Expenditures</i>	<u>7,040</u>	<u>4,351</u>	<u>2,689</u>
<i>Net Change in Fund Balance</i>	(6,640)	11,116	17,756
Fund Balances at Beginning of Year	<u>101,615</u>	<u>101,615</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$94,975</u></u>	<u><u>\$112,731</u></u>	<u><u>\$17,756</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
Board of Elections Grant Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$10,000	\$10,000
Interest	0	103	103
<i>Total Revenues</i>	<u>0</u>	<u>10,103</u>	<u>10,103</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	10,103	10,103
Fund Balances at Beginning of Year	<u>38</u>	<u>38</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$38</u></u>	<u><u>\$10,141</u></u>	<u><u>\$10,103</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
**FEMA Grants Fund**  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$75,640	\$130,140	\$54,500
<i>Total Revenues</i>	<u>75,640</u>	<u>130,140</u>	<u>54,500</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Works			
Other	75,640	75,640	0
Total Public Works	<u>75,640</u>	<u>75,640</u>	<u>0</u>
<i>Total Expenditures</i>	<u>75,640</u>	<u>75,640</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	54,500	54,500
Fund Balances at Beginning of Year	<u>53,651</u>	<u>53,651</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$53,651</u></u>	<u><u>\$108,151</u></u>	<u><u>\$54,500</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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$487,846	\$487,846	\$0
Charges for Services	0	300	300
Other	0	235	235
<i>Total Revenues</i>	<u>487,846</u>	<u>488,381</u>	<u>535</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Personal Services	430,054	391,320	38,734
Contractual Services	100,000	61,912	38,088
Materials and Supplies	5,000	1,015	3,985
Capital Outlay	5,000	4,441	559
Other	104,769	84,916	19,853
Total Public Safety	<u>644,823</u>	<u>543,604</u>	<u>101,219</u>
<i>Total Expenditures</i>	<u>644,823</u>	<u>543,604</u>	<u>101,219</u>
<i>Net Change in Fund Balance</i>	(156,977)	(55,223)	101,754
Fund Balances at Beginning of Year	247,642	247,642	0
Prior Year Encumbrances Appropriated	<u>6,028</u>	<u>6,028</u>	<u>0</u>
Fund Balances at End of Year	<u>\$96,693</u>	<u>\$198,447</u>	<u>\$101,754</u>



**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)*  
*OneOhio Opioid Settlement Fund*  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$87,372	\$87,372
<i>Total Revenues</i>	<u>0</u>	<u>87,372</u>	<u>87,372</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>87,372</u>	<u>87,372</u>
Fund Balances at End of Year	<u><u>\$0</u></u>	<u><u>\$87,372</u></u>	<u><u>\$87,372</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$455,958	\$108,896	(\$347,062)
<i>Total Revenues</i>	<u>455,958</u>	<u>108,896</u>	<u>(347,062)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Economic Development and Assistance			
Contractual Services	107,711	106,438	1,273
Other	58,252	58,252	0
Total Economic Development and Assistance	<u>165,963</u>	<u>164,690</u>	<u>1,273</u>
<i>Total Expenditures</i>	<u>165,963</u>	<u>164,690</u>	<u>1,273</u>
<i>Net Change in Fund Balance</i>	289,995	(55,794)	(345,789)
Fund Balances at Beginning of Year	26,237	26,237	0
Prior Year Encumbrances Appropriated	38,711	38,711	0
Fund Balances at End of Year	<u><u>\$354,943</u></u>	<u><u>\$9,154</u></u>	<u><u>(\$345,789)</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*Small Cities Block Grant Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$988,000	\$334,825	(\$653,175)
<i>Total Revenues</i>	<u>988,000</u>	<u>334,825</u>	<u>(653,175)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Economic Development and Assistance			
Other	486,715	410,562	76,153
Total Economic Development and Assistance	<u>486,715</u>	<u>410,562</u>	<u>76,153</u>
<i>Total Expenditures</i>	<u>486,715</u>	<u>410,562</u>	<u>76,153</u>
<i>Net Change in Fund Balance</i>	501,285	(75,737)	(577,022)
Fund Balances at Beginning of Year	99,317	99,317	0
Prior Year Encumbrances Appropriated	<u>56,094</u>	<u>56,094</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$656,696</u></u>	<u><u>\$79,674</u></u>	<u><u>(\$577,022)</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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$779,927	\$721,643	(\$58,284)
<i>Total Revenues</i>	<u>779,927</u>	<u>721,643</u>	<u>(58,284)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Human Services			
Contractual Services	419,430	340,454	78,976
Materials and Supplies	29,228	27,337	1,891
Capital Outlay	800	800	0
Other	233,218	196,331	36,887
Total Human Services	<u>682,676</u>	<u>564,922</u>	<u>117,754</u>
<i>Total Expenditures</i>	<u>682,676</u>	<u>564,922</u>	<u>117,754</u>
<i>Net Change in Fund Balance</i>	97,251	156,721	59,470
Fund Balances at Beginning of Year	1,365,643	1,365,643	0
Prior Year Encumbrances Appropriated	<u>136,689</u>	<u>136,689</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,599,583</u></u>	<u><u>\$1,659,053</u></u>	<u><u>\$59,470</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$557,576	\$396,255	(\$161,321)
<i>Total Revenues</i>	<u>557,576</u>	<u>396,255</u>	<u>(161,321)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Personal Services	156,416	124,628	31,788
Contractual Services	72,121	68,754	3,367
Materials and Supplies	13,333	7,109	6,224
Capital Outlay	39,300	32,633	6,667
Other	276,332	152,161	124,171
Total Public Safety	<u>557,502</u>	<u>385,285</u>	<u>172,217</u>
<i>Total Expenditures</i>	<u>557,502</u>	<u>385,285</u>	<u>172,217</u>
<i>Excess of Revenues Over Expenditures</i>	74	10,970	10,896
<b>Other Financing Sources</b>			
Transfers In	7,987	5,398	(2,589)
Advances In	0	7,900	7,900
<i>Total Other Financing Sources</i>	<u>7,987</u>	<u>13,298</u>	<u>5,311</u>
<i>Net Change in Fund Balance</i>	8,061	24,268	16,207
Fund Balances at Beginning of Year	419,815	419,815	0
Prior Year Encumbrances Appropriated	<u>9,018</u>	<u>9,018</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$436,894</u></u>	<u><u>\$453,101</u></u>	<u><u>\$16,207</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$159,673	\$106,424	(\$53,249)
Other	0	1,025	1,025
<i>Total Revenues</i>	<u>159,673</u>	<u>107,449</u>	<u>(52,224)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Contractual Services	49,159	30,939	18,220
Materials and Supplies	4,220	2,210	2,010
Capital Outlay	4,687	4,687	0
Other	167,288	117,582	49,706
Total General Government - Judicial	<u>225,354</u>	<u>155,418</u>	<u>69,936</u>
<i>Total Expenditures</i>	<u>225,354</u>	<u>155,418</u>	<u>69,936</u>
<i>Net Change in Fund Balance</i>	(65,681)	(47,969)	17,712
Fund Balances at Beginning of Year	160,790	160,790	0
Prior Year Encumbrances Appropriated	<u>3,800</u>	<u>3,800</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$98,909</u></u>	<u><u>\$116,621</u></u>	<u><u>\$17,712</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$126,425	\$72,068	(\$54,357)
<i>Total Revenues</i>	<u>126,425</u>	<u>72,068</u>	<u>(54,357)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Judicial			
Personal Services	113,826	111,541	2,285
Contractual Services	1,531	855	676
Materials and Supplies	1,871	1,346	525
Other	34,668	32,719	1,949
Total General Government - Judicial	<u>151,896</u>	<u>146,461</u>	<u>5,435</u>
<i>Total Expenditures</i>	<u>151,896</u>	<u>146,461</u>	<u>5,435</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(25,471)</u>	<u>(74,393)</u>	<u>(48,922)</u>
<b>Other Financing Sources</b>			
Transfers In	106,841	29,841	(77,000)
<i>Total Other Financing Sources</i>	<u>106,841</u>	<u>29,841</u>	<u>(77,000)</u>
<i>Net Change in Fund Balance</i>	81,370	(44,552)	(125,922)
Fund Balances at Beginning of Year	55,161	55,161	0
Prior Year Encumbrances Appropriated	<u>275</u>	<u>275</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$136,806</u></u>	<u><u>\$10,884</u></u>	<u><u>(\$125,922)</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Other	\$11,271	\$18,785	\$7,514
<i>Total Revenues</i>	<u>11,271</u>	<u>18,785</u>	<u>7,514</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Other	12,031	760	11,271
Total General Government - Legislative and Executive	<u>12,031</u>	<u>760</u>	<u>11,271</u>
<i>Total Expenditures</i>	<u>12,031</u>	<u>760</u>	<u>11,271</u>
<i>Net Change in Fund Balance</i>	(760)	18,025	18,785
Fund Balances at Beginning of Year	<u>36,461</u>	<u>36,461</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$35,701</u></u>	<u><u>\$54,486</u></u>	<u><u>\$18,785</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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Other	\$23,953	\$0	(\$23,953)
<i>Total Revenues</i>	<u>23,953</u>	<u>0</u>	<u>(23,953)</u>
<b>Expenditures</b>			
<i>Debt Service:</i>			
Principal Retirement	976,000	976,000	0
Interest and Fiscal Charges	295,701	271,155	24,546
Total Debt Service	<u>1,271,701</u>	<u>1,247,155</u>	<u>24,546</u>
<i>Total Expenditures</i>	<u>1,271,701</u>	<u>1,247,155</u>	<u>24,546</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,247,748)</u>	<u>(1,247,155)</u>	<u>593</u>
<b>Other Financing Sources</b>			
Transfers In	1,247,248	1,247,155	(93)
<i>Total Other Financing Sources</i>	<u>1,247,248</u>	<u>1,247,155</u>	<u>(93)</u>
<i>Net Change in Fund Balance</i>	(500)	0	500
Fund Balances at Beginning of Year	<u>402,212</u>	<u>402,212</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$401,712</u></u>	<u><u>\$402,212</u></u>	<u><u>\$500</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Road and Bridge Improvements Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$976,372	\$976,372	\$0
<i>Total Revenues</i>	<u>976,372</u>	<u>976,372</u>	<u>0</u>
<b>Expenditures</b>			
<i>Capital Outlay:</i>			
Capital Outlay	976,372	976,372	0
Total Capital Outlay	<u>976,372</u>	<u>976,372</u>	<u>0</u>
<i>Debt Service:</i>			
Interest and Fiscal Charges	1,825	1,825	0
Total Debt Service	<u>1,825</u>	<u>1,825</u>	<u>0</u>
<i>Total Expenditures</i>	<u>978,197</u>	<u>978,197</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,825)</u>	<u>(1,825)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	74,825	74,825	0
Advances Out	(73,000)	(73,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,825</u>	<u>1,825</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)*  
Board of Developmental Disabilities Improvements Fund  
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenue</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>			
<i>Human Services</i>			
Capital Outlay	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Total Human Services	<u>50,000</u>	<u>0</u>	<u>50,000</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>0</u>	<u>50,000</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(50,000)</u>	<u>0</u>	<u>50,000</u>
<b>Other Financing Sources</b>			
Transfers In	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	50,000	50,000
Fund Balances at Beginning of Year	<u>185,896</u>	<u>185,896</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$185,896</u></u>	<u><u>\$235,896</u></u>	<u><u>\$50,000</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Permanent Improvement Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>			
<i>Debt Service:</i>			
Interest and Fiscal Charges	<u>74,880</u>	<u>74,880</u>	<u>0</u>
Total Debt Service	<u>74,880</u>	<u>74,880</u>	<u>0</u>
<i>Total Expenditures</i>	<u>74,880</u>	<u>74,880</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(74,880)</u>	<u>(74,880)</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	274,880	274,880	0
Transfers In	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>74,880</u>	<u>74,880</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, 2022

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$0	\$149,787	\$149,787
<i>Total Revenues</i>	<u>0</u>	<u>149,787</u>	<u>149,787</u>
<b>Expenditures</b>			
<i>Capital Outlay:</i>			
Contractual Services	8,000	4,200	3,800
Total Capital Outlay	8,000	4,200	3,800
<i>Total Expenditures</i>	<u>8,000</u>	<u>4,200</u>	<u>3,800</u>
<i>Net Change in Fund Balance</i>	(8,000)	145,587	153,587
Fund Balances at Beginning of Year	<u>79,528</u>	<u>79,528</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$71,528</u></u>	<u><u>\$225,115</u></u>	<u><u>\$153,587</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
State Route 207/U.S. 23 Connector Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<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>1,317,519</u>	<u>1,317,519</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,317,519</u></u>	<u><u>\$1,317,519</u></u>	<u><u>\$0</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
County Correctional Facility Fund  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Interest	\$5,700	\$7,760	\$2,060
<i>Total Revenues</i>	<u>5,700</u>	<u>7,760</u>	<u>2,060</u>
<b>Expenditures</b>			
<i>Capital Outlay:</i>			
Capital Outlay	1,714,010	1,707,098	6,912
Total Capital Outlay	<u>1,714,010</u>	<u>1,707,098</u>	<u>6,912</u>
<i>Total Expenditures</i>	<u>1,714,010</u>	<u>1,707,098</u>	<u>6,912</u>
<i>Net Change in Fund Balance</i>	(1,708,310)	(1,699,338)	8,972
Fund Balances at Beginning of Year	43,879	43,879	0
Prior Year Encumbrances Appropriated	<u>1,664,841</u>	<u>1,664,841</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$410</u></u>	<u><u>\$9,382</u></u>	<u><u>\$8,972</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$16,826	\$14,719	(\$2,107)
Charges for Services	545,518	389,856	(155,662)
Other	575	55,810	55,235
<i>Total Revenues</i>	<u>562,919</u>	<u>460,385</u>	<u>(102,534)</u>
<b>Expenditures</b>			
<i>Current:</i>			
Public Safety			
Personal Services	10,228,717	8,841,279	1,387,438
Contractual Services	1,600,904	1,589,246	11,658
Materials and Supplies	631,021	630,092	929
Capital Outlay	363,284	356,783	6,501
Other	1,277,380	1,264,894	12,486
Total Public Safety	<u>14,101,306</u>	<u>12,682,294</u>	<u>1,419,012</u>
<i>Total Expenditures</i>	<u>14,101,306</u>	<u>12,682,294</u>	<u>1,419,012</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(13,538,387)</u>	<u>(12,221,909)</u>	<u>1,316,478</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	12,500,000	12,500,000	0
Transfers Out	(17,000)	(5,398)	11,602
<i>Total Other Financing Sources (Uses)</i>	<u>12,483,000</u>	<u>12,494,602</u>	<u>11,602</u>
<i>Net Change in Fund Balance</i>	<u>(1,055,387)</u>	<u>272,693</u>	<u>1,328,080</u>
Fund Balances at Beginning of Year	1,543,109	1,543,109	0
Prior Year Encumbrances Appropriated	<u>674,096</u>	<u>674,096</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$1,161,818</u></u>	<u><u>\$2,489,898</u></u>	<u><u>\$1,328,080</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$580,000	\$572,391	(\$7,609)
<i>Total Revenues</i>	<u>580,000</u>	<u>572,391</u>	<u>(7,609)</u>
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Personal Services	506,096	483,177	22,919
Contractual Services	2,000	1,551	449
Materials and Supplies	8,000	6,723	1,277
Capital Outlay	1,000	347	653
Other	6,517	5,272	1,245
Total General Government - Legislative and Executive	<u>523,613</u>	<u>497,070</u>	<u>26,543</u>
<i>Total Expenditures</i>	<u>523,613</u>	<u>497,070</u>	<u>26,543</u>
<i>Excess of Revenues Over Expenditures</i>	<u>56,387</u>	<u>75,321</u>	<u>18,934</u>
<b>Other Financing Uses</b>			
Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Total Other Financing Uses</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	6,387	25,321	18,934
Fund Balances at Beginning of Year	456,815	456,815	0
Prior Year Encumbrances Appropriated	<u>94</u>	<u>94</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$463,296</u></u>	<u><u>\$482,230</u></u>	<u><u>\$18,934</u></u>

**Ross County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Budget Basis)*  
*County Recorder's Equipment Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
<i>Current:</i>			
General Government - Legislative and Executive			
Contractual Services	15,000	3,000	12,000
Capital Outlay	5,000	2,000	3,000
Total General Government - Legislative and Executive	20,000	5,000	15,000
<i>Total Expenditures</i>	20,000	5,000	15,000
<i>Excess of Revenues Under Expenditures</i>	(20,000)	(5,000)	15,000
<b>Other Financing Sources</b>			
Transfers In	15,000	15,000	0
<i>Total Other Financing Sources</i>	15,000	15,000	0
<i>Net Change in Fund Balance</i>	(5,000)	10,000	15,000
Fund Balances at Beginning of Year	34,591	34,591	0
Prior Year Encumbrances Appropriated	18,472	18,472	0
Fund Balances at End of Year	<u>\$48,063</u>	<u>\$63,063</u>	<u>\$15,000</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, 2022

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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>	<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*

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**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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$50,000	\$45,082	(\$4,918)
Other	2,000	5,991	3,991
<i>Total Revenues</i>	<u>52,000</u>	<u>51,073</u>	<u>(927)</u>
<b>Expenses</b>			
Contractual Services	39,788	35,960	3,828
Capital Outlay	1,000	0	1,000
Other Expenses	10,758	9,712	1,046
<i>Total Expenses</i>	<u>51,546</u>	<u>45,672</u>	<u>5,874</u>
<i>Excess of Revenues Over (Under) Expenses</i>	454	5,401	4,947
Fund Equity at Beginning of Year	<u>297,665</u>	<u>297,665</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$298,119</u></u>	<u><u>\$303,066</u></u>	<u><u>\$4,947</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, 2022*

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$9,350,000	\$8,652,607	(\$697,393)
Other	50,000	56,853	6,853
<i>Total Revenues</i>	<u>9,400,000</u>	<u>8,709,460</u>	<u>(690,540)</u>
<b>Expenses</b>			
Contractual Services	9,436,500	8,888,881	547,619
Claims	100,000	46,544	53,456
<i>Total Expenses</i>	<u>9,536,500</u>	<u>8,935,425</u>	<u>601,075</u>
<i>Net Change in Fund Equity</i>	(136,500)	(225,965)	(89,465)
Fund Equity at Beginning of Year	3,036,676	3,036,676	0
Prior Year Encumbrances Appropriated	<u>250,711</u>	<u>250,711</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$3,150,887</u></u>	<u><u>\$3,061,422</u></u>	<u><u>(\$89,465)</u></u>

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

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**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.

**Custodial Funds**

The custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue.

The following is a description of the custodial funds:

**South Central Ohio Job & Family Services (SCOJFS)** - To account for monies received and disbursed by the County as fiscal agent for the benefit of SCOJFS, which is a legally separate entity.

**Ross County Health District** - To account for monies received and disbursed by the County as fiscal agent for the benefit of Ross County General Health District, a legally separate entity.

**Paint Valley Alcohol, Drug Addiction and Mental Health Services (ADAMH)** - To account for monies received and disbursed by the County as fiscal agent for the benefit of ADAMH, which is a legally separate entity.

**Undivided Collections** - To account for various taxes, special assessments, and federal and state undivided monies collected and distributed for the benefit of other governments.

**Other Fiscal Agents** - To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities that include the Ross County Convention Facilities Authority, Ross County Soil and Water Conservation District, South Central Ohio Regional Juvenile Detention Center, Hope Partnership Project, Ross County Park District and Local Emergency Planning Commission.

**Miscellaneous Judicial, Public Safety & Human Services** - To account for various fines and fees collected and distributed through the courts for the benefit of others; to account for various sale proceeds and fees collected and distributed through the Sheriff's office for the benefit of others; and to account for monies held by the County to be distributed for the benefit of others.

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**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, 2022*

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

**Ross County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Nonmajor Custodial Funds*  
*December 31, 2022*

	SCOJFS	Ross County Health District	Paint Valley ADAMH
<b>Assets</b>			
Equity in Pooled Cash, Cash Equivalents	\$6,734,402	\$4,087,624	\$9,739,802
Cash and Cash Equivalents with Escrow Agent	273,506	0	0
Accounts Receivable	6,656	1,860	0
Intergovernmental Receivable	306,168	1,474,437	1,680,859
Property Taxes Receivable	0	0	0
<i>Total Assets</i>	<u>7,320,732</u>	<u>5,563,921</u>	<u>11,420,661</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	1,848,238	7,287	0
Accrued Wages and Benefits	259,375	75,761	22,135
Contracts Payable	45,976	886	0
Intergovernmental Payable	978,413	33,513	12,334
Unearned Revenue	971,092	0	0
<i>Total Liabilities</i>	<u>4,103,094</u>	<u>117,447</u>	<u>34,469</u>
<b>Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Position</b>			
Restricted for Individuals, Organizations and Other Governments	<u>3,217,638</u>	<u>5,446,474</u>	<u>11,386,192</u>
<i>Total Net Position</i>	<u><u>\$3,217,638</u></u>	<u><u>\$5,446,474</u></u>	<u><u>\$11,386,192</u></u>

Undivided Collections	Other Fiscal Agents	Misc, Judicial, Public Safety, & Human Services	Total Custodial Funds
\$3,408,250	\$1,454,105	\$84,460	\$25,508,643
35,463	0	968,065	1,277,034
0	174,795	0	183,311
3,563,265	274,013	0	7,298,742
61,839,798	0	0	61,839,798
<u>68,846,776</u>	<u>1,902,913</u>	<u>1,052,525</u>	<u>96,107,528</u>
0	39,262	0	1,894,787
0	93,946	0	451,217
0	0	0	46,862
0	57,509	62,458	1,144,227
0	0	0	971,092
<u>0</u>	<u>190,717</u>	<u>62,458</u>	<u>4,508,185</u>
<u>60,100,370</u>	<u>0</u>	<u>0</u>	<u>60,100,370</u>
<u>8,746,406</u>	<u>1,712,196</u>	<u>990,067</u>	<u>31,498,973</u>
<u>\$8,746,406</u>	<u>\$1,712,196</u>	<u>\$990,067</u>	<u>\$31,498,973</u>

**Ross County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Nonmajor Custodial Funds*  
*For the Year Ended December 31, 2022*

	SCOJFS	Ross County Health District	Paint Valley ADAMH
<b>Additions</b>			
Intergovernmental	\$0	\$0	\$0
Amounts Received as Fiscal Agent	26,880,717	5,905,221	11,757,001
Licenses and Permits and Fees for Other Governments	0	0	0
Fines and Forfeitures for Other Governments	0	0	0
Property Tax Collections for Other Governments	0	0	0
Excise Tax Collections for Other Governments	0	0	0
Special Assessments Collections for Other Governments	0	0	0
Sheriff Sale Collections for Other Governments	0	0	0
Lodging Tax Collections for Other Governments	0	0	0
<i>Total Additions</i>	<u>26,880,717</u>	<u>5,905,221</u>	<u>11,757,001</u>
<b>Deductions</b>			
Distributions as Fiscal Agent	26,819,049	3,903,898	9,379,352
Distributions to the State of Ohio	0	0	0
Licenses and Permits and Fees Distributions to Other Governments	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	0
Property Tax Distributions to Other Governments	0	0	0
Excise Tax Distributions to Other Governments	0	0	0
Special Assessment Distributions to Other Governments	0	0	0
Sheriff Sale Distributions to Other Governments	0	0	0
Lodging Tax Distributions to Other Governments	0	0	0
<i>Total Deductions</i>	<u>26,819,049</u>	<u>3,903,898</u>	<u>9,379,352</u>
<i>Change in Net Position</i>	61,668	2,001,323	2,377,649
<i>Net Position at Beginning of Year</i>	<u>3,155,970</u>	<u>3,445,151</u>	<u>9,008,543</u>
<i>Net Position at End of Year</i>	<u><u>\$3,217,638</u></u>	<u><u>\$5,446,474</u></u>	<u><u>\$11,386,192</u></u>

Undivided Collections	Other Fiscal Agents	Misc, Judicial, Public Safety, & Human Services	Total Custodial Funds
\$2,253,750	\$0	\$0	\$2,253,750
0	4,504,321	486,775	49,534,035
9,602	0	334,402	344,004
0	0	23,714,712	23,714,712
54,802,296	0	22,587	54,824,883
2,275,153	0	0	2,275,153
353,132	0	0	353,132
0	0	982,888	982,888
197,336	0	0	197,336
<u>59,891,269</u>	<u>4,504,321</u>	<u>25,541,364</u>	<u>134,479,893</u>
0	4,879,500	558,334	45,540,133
2,130,350	0	0	2,130,350
9,987	0	366,055	376,042
0	0	23,859,757	23,859,757
54,182,512	0	24,368	54,206,880
2,275,153	0	0	2,275,153
353,132	0	0	353,132
0	0	982,847	982,847
190,913	0	0	190,913
<u>59,142,047</u>	<u>4,879,500</u>	<u>25,791,361</u>	<u>129,915,207</u>
749,222	(375,179)	(249,997)	4,564,686
<u>7,997,184</u>	<u>2,087,375</u>	<u>1,240,064</u>	<u>26,934,287</u>
<u>\$8,746,406</u>	<u>\$1,712,196</u>	<u>\$990,067</u>	<u>\$31,498,973</u>

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# *STATISTICAL SECTION*



Adena State Memorial

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

Back of Statistical Section Divider



# Ross County, Ohio

## Statistical Section

This part of the Ross County, Ohio's annual comprehensive 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.

<b><u>Contents</u></b>	<b><u>Tables</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>1-4</b>
<b>Revenue Capacity</b> 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.	<b>5-12</b>
<b>Debt Capacity</b> 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.	<b>13-16</b>
<b>Economic and Demographic Information</b> 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.	<b>17-18</b>
<b>Operating Information</b> 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.	<b>19-20</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

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

**Table 1**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$27,416,476	\$30,788,619	\$28,904,098	\$27,708,660
Restricted for:				
Capital Projects	841,437	290,468	117,689	451,276
Debt Service	260,060	269,243	275,510	277,438
Other Purposes	13,275,165	13,654,296	15,278,103	15,959,219
Unrestricted (Deficit)	<u>10,855,815</u>	<u>(5,091,395)</u>	<u>(2,843,098)</u>	<u>(1,631,945)</u>
Total Governmental Activities Net Position	<u>\$52,648,953</u>	<u>\$39,911,231</u>	<u>\$41,732,302</u>	<u>\$42,764,648</u>
<b>Business-Type Activities:</b>				
Net Investment in Capital Assets	\$76,415	\$71,415	\$66,415	\$61,415
Unrestricted	<u>150,387</u>	<u>170,159</u>	<u>190,439</u>	<u>209,383</u>
Total Business-type Activities Net Position	<u>\$226,802</u>	<u>\$241,574</u>	<u>\$256,854</u>	<u>\$270,798</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$27,492,891	\$30,860,034	\$28,970,513	\$27,770,075
Restricted	14,376,662	14,214,007	15,671,302	16,687,933
Unrestricted (Deficit)	<u>11,006,202</u>	<u>(4,921,236)</u>	<u>(2,652,659)</u>	<u>(1,422,562)</u>
Total Primary Government Net Position	<u>\$52,875,755</u>	<u>\$40,152,805</u>	<u>\$41,989,156</u>	<u>\$43,035,446</u>

\* Restated in Fiscal Year 2018

\*\* Restated in Fiscal Year 2020

2017 *	2018	2019**	2020	2021	2022
\$37,838,306	\$41,412,404	\$45,743,247	\$45,495,294	\$46,425,450	\$50,438,574
1,397,665	206,432	364,973	2,755,505	3,148,137	2,109,404
280,122	370,682	373,670	369,421	369,913	374,142
17,022,003	18,085,561	23,895,476	26,252,906	31,011,485	29,620,821
(13,103,014)	(17,555,989)	(24,877,086)	(23,627,815)	(5,737,380)	2,941,884
<u>\$43,435,082</u>	<u>\$42,519,090</u>	<u>\$45,500,280</u>	<u>\$51,245,311</u>	<u>\$75,217,605</u>	<u>\$85,484,825</u>
\$56,415	\$51,415	\$46,415	\$41,415	\$36,415	\$31,415
229,642	252,108	269,426	289,716	305,755	318,574
<u>\$286,057</u>	<u>\$303,523</u>	<u>\$315,841</u>	<u>\$331,131</u>	<u>\$342,170</u>	<u>\$349,989</u>
\$37,894,721	\$41,463,819	\$45,789,662	\$45,536,709	\$46,461,865	\$50,469,989
18,699,790	18,662,675	24,634,119	29,377,832	34,529,535	32,104,367
(12,873,372)	(17,303,881)	(24,607,660)	(23,338,099)	(5,431,625)	3,260,458
<u>\$43,721,139</u>	<u>\$42,822,613</u>	<u>\$45,816,121</u>	<u>\$51,576,442</u>	<u>\$75,559,775</u>	<u>\$85,834,814</u>

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

**Table 2**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Expenses</b>										
<b>Governmental Activities:</b>										
General Government:										
Legislative and Executive	\$8,296,508	\$6,702,838	\$7,667,879	\$8,003,577	\$8,677,679	\$8,388,238	\$9,153,850	\$9,778,058	\$7,328,404	\$9,387,273
Judicial	3,900,241	4,295,139	4,752,770	4,541,345	5,330,589	5,080,858	5,264,707	4,139,700	2,636,935	3,633,736
Public Safety	10,645,397	10,981,792	11,560,414	12,613,438	14,949,422	14,698,384	16,513,095	14,656,548	10,545,442	14,493,523
Public Works	7,470,384	7,260,081	9,456,147	7,318,065	7,425,530	8,014,296	7,667,294	9,517,440	6,470,221	8,229,751
Health	668,488	697,484	780,912	749,133	821,410	656,154	662,994	3,125,274	1,962,939	666,633
Human Services	13,555,829	15,946,672	14,294,781	16,632,240	15,699,476	17,092,051	18,327,949	16,275,900	12,494,661	14,648,225
Economic Development and Assistance	0	5,139	4,184	2,498	1,767	1,624	0	0	0	0
Other	1,197,298	1,305,296	1,187,981	1,183,646	1,661,961	1,001,422	1,341,822	1,048,341	1,499,723	1,039,053
Issuance Costs	0	0	0	0	0	0	0	0	0	0
Interest and Fiscal Changes	0	0	0	0	0	158,175	0	0	19,350	0
County Wide Sewer	393,164	460,798	444,501	411,755	370,712	597,015	499,374	520,633	480,738	366,650
<b>Total Governmental Activities Expenses</b>	<b>46,127,309</b>	<b>47,655,239</b>	<b>50,149,569</b>	<b>51,455,697</b>	<b>54,938,546</b>	<b>55,688,217</b>	<b>59,431,085</b>	<b>59,061,894</b>	<b>43,438,413</b>	<b>52,464,844</b>
<b>Business-type Activities:</b>										
County Wide Sewer	38,068	42,281	38,528	34,043	79,800	38,898	33,284	37,149	44,631	44,786
<b>Total Business-type Activities Expenses</b>	<b>38,068</b>	<b>42,281</b>	<b>38,528</b>	<b>34,043</b>	<b>79,800</b>	<b>38,898</b>	<b>33,284</b>	<b>37,149</b>	<b>44,631</b>	<b>44,786</b>
<b>Total Primary Government Expenses</b>	<b>46,165,377</b>	<b>47,697,520</b>	<b>50,188,097</b>	<b>51,489,740</b>	<b>55,018,346</b>	<b>55,727,115</b>	<b>59,464,369</b>	<b>59,099,043</b>	<b>43,483,044</b>	<b>52,509,630</b>
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
Charges for Services										
General Government:										
Legislative and Executive	3,360,874	3,412,083	3,480,732	3,492,975	3,540,087	3,491,354	4,527,462	4,211,955	4,687,475	5,189,605
Judicial	773,390	694,636	510,723	815,742	615,438	587,137	536,567	546,112	577,018	569,508
Public Safety	1,282,591	1,201,051	1,211,939	1,362,677	1,318,552	1,126,528	1,072,902	1,143,967	1,316,502	1,058,603
Public Works	521,697	548,798	363,503	349,329	587,572	1,013,527	581,460	867,303	1,451,813	1,741,132
Human Services	21,228	21,942	17,994	18,217	18,415	20,667	18,755	17,442	16,879	19,574
Operating Grants and Contributions	13,795,783	13,877,812	14,404,585	14,569,023	14,634,201	13,379,414	15,404,419	19,238,514	18,849,577	14,896,111
Capital Grants and Contributions	2,353,679	1,142,883	1,713,339	949,647	888,296	1,536,526	4,233,969	1,643,310	1,087,517	1,126,159
Total Governmental Activities Program Revenues	<b>22,109,242</b>	<b>20,899,205</b>	<b>21,702,815</b>	<b>21,557,610</b>	<b>21,602,561</b>	<b>21,155,153</b>	<b>26,375,534</b>	<b>27,668,603</b>	<b>27,986,781</b>	<b>24,600,692</b>
<b>Business-type Activities:</b>										
Charges for Services	53,717	55,005	48,196	44,905	54,289	55,022	42,377	45,442	50,743	45,158
County Wide Sewer	0	0	0	0	37,800	0	0	0	0	0
Operating Grants and Contributions	53,717	55,005	48,196	44,905	92,089	55,022	42,377	45,442	50,743	45,158
<b>Total Business-type Activities Program Revenues</b>	<b>22,162,959</b>	<b>20,954,210</b>	<b>21,751,011</b>	<b>21,602,515</b>	<b>21,694,650</b>	<b>21,210,175</b>	<b>26,417,911</b>	<b>27,714,045</b>	<b>28,037,524</b>	<b>24,645,850</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(24,018,067)	(26,756,034)	(28,446,754)	(29,898,087)	(33,335,985)	(34,533,064)	(33,055,551)	(31,393,291)	(15,451,632)	(27,864,152)
Business-type Activities	15,649	12,724	9,668	10,862	12,289	16,124	9,093	8,293	6,112	372
<b>Total Primary Government Net (Expense)/Revenue</b>	<b>(\$24,002,418)</b>	<b>(\$26,743,310)</b>	<b>(\$28,437,086)</b>	<b>(\$29,887,225)</b>	<b>(\$33,323,696)</b>	<b>(\$34,516,940)</b>	<b>(\$33,046,458)</b>	<b>(\$31,384,998)</b>	<b>(\$15,445,520)</b>	<b>(\$27,863,780)</b>

(continued)

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property Taxes Levied for:										
Children Services	\$882,351	\$895,038	\$893,660	\$905,624	\$936,644	\$975,489	\$1,015,249	\$1,036,185	\$1,040,279	\$1,069,990
Board of Developmental Disabilities	5,688,817	5,766,514	5,751,545	5,980,201	7,737,756	8,011,230	8,280,907	8,436,094	8,482,562	8,684,038
Senior Citizens	465,676	472,093	506,778	833,609	860,403	892,104	923,783	941,794	946,865	969,736
General Operating	3,183,038	3,311,887	3,301,170	3,374,973	3,610,045	3,732,109	3,892,502	4,145,963	4,168,627	4,343,834
Sales Tax for:										
General Operating	13,871,907	14,597,719	15,718,979	16,116,833	15,533,189	15,071,081	15,947,080	16,875,731	19,821,527	20,603,014
Grants and Entitlements not Restricted to Specific Programs	2,170,280	2,495,948	2,107,043	2,089,895	4,642,728	2,957,082	2,414,998	2,644,234	2,775,902	3,424,864
Lodging taxes	0	0	0	0	0	0	385,681	302,142	372,584	449,192
Investment Earnings	94,667	235,262	390,762	388,266	479,205	600,092	1,448,021	1,429,928	(327,107)	(2,551,495)
Miscellaneous	1,146,401	1,052,976	1,597,888	1,241,032	1,378,573	1,377,885	1,397,168	1,277,514	1,442,270	1,072,318
Insurance Proceeds	0	0	0	0	0	0	0	0	700,417	65,881
Total Governmental Activities	27,503,137	28,827,437	30,267,825	30,930,433	35,178,543	33,617,072	35,705,389	37,089,585	39,423,926	38,131,372
Business-type Activities:										
Miscellaneous	3,602	2,048	5,612	3,082	2,970	1,342	3,225	6,997	4,927	7,447
Total Business-type Activities	3,602	2,048	5,612	3,082	2,970	1,342	3,225	6,997	4,927	7,447
Total Primary Government General Revenues and Other Changes in Net Position	27,506,739	28,829,485	30,273,437	30,933,515	35,181,513	33,618,414	35,708,614	37,096,582	39,428,853	38,138,819
<b>Change in Net Position</b>										
Governmental Activities	3,485,070	2,071,403	1,821,071	1,032,346	1,842,558	(915,992)	2,649,838	5,696,294	23,972,294	10,267,220
Business-type Activities	19,251	14,772	15,280	13,944	15,259	17,466	12,318	15,290	11,039	7,819
Total Primary Government Change in Net Position	\$3,504,321	\$2,086,175	\$1,836,351	\$1,046,290	\$1,857,817	(\$898,526)	\$2,662,156	\$5,711,584	\$23,983,333	\$10,275,039

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

**Table 3**

	2013	2014	2015	2016	2017
<b>General Fund</b>					
Nonspendable	\$1,495,428	\$2,617,880	\$2,564,926	\$2,589,395	\$2,234,145
Restricted	0	15,000	15,000	15,000	15,000
Committed	718,038	781,812	1,009,191	1,216,984	519,977
Assigned	509,493	469,932	594,792	493,356	592,103
Unassigned	6,518,509	6,028,279	7,821,593	10,053,310	12,620,141
<i>Total General Fund</i>	<u>9,241,468</u>	<u>9,912,903</u>	<u>12,005,502</u>	<u>14,368,045</u>	<u>15,981,366</u>
<b>All Other Governmental Funds</b>					
Nonspendable	430,611	655,202	1,670,838	692,255	727,405
Restricted	10,132,289	9,475,441	10,287,295	10,704,969	12,458,122
Committed	1,113,585	527,202	445,522	766,854	1,706,580
Unassigned (Deficit)	<u>(1,969,987)</u>	<u>(3,832,937)</u>	<u>(3,308,161)</u>	<u>(3,051,061)</u>	<u>(2,725,025)</u>
<i>Total All Other Governmental Funds</i>	<u>9,706,498</u>	<u>6,824,908</u>	<u>9,095,494</u>	<u>9,113,017</u>	<u>12,167,082</u>
<i>Total Governmental Funds</i>	<u>\$18,947,966</u>	<u>\$16,737,811</u>	<u>\$21,100,996</u>	<u>\$23,481,062</u>	<u>\$28,148,448</u>

\* Restated in Fiscal Year 2020

2018	2019*	2020	2021	2022
\$1,969,376	\$1,717,622	\$3,818,810	\$1,425,734	\$1,174,538
15,000	15,000	15,000	570,000	15,000
17,367	236,610	1,533,072	1,582,563	2,462,743
323,433	531,748	478,395	1,455,916	864,264
12,303,292	14,425,573	15,162,483	14,670,951	15,501,623
14,628,468	16,926,553	21,007,760	19,705,164	20,018,168
669,611	661,920	668,210	1,911,185	1,380,693
19,259,027	23,265,325	23,826,129	27,559,222	27,252,598
637,408	2,673,687	2,174,491	704,097	917,709
(2,454,947)	(2,205,809)	(1,960,932)	(1,714,878)	(1,447,453)
18,111,099	24,395,123	24,707,898	28,459,626	28,103,547
\$32,739,567	\$41,321,676	\$45,715,658	\$48,164,790	\$48,121,715

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

**Table 4**

	2013	2014	2015	2016
<b>Revenues</b>				
Property Taxes	\$10,226,146	\$10,377,434	\$10,428,935	\$10,981,393
Sales Tax	13,867,996	14,482,232	15,594,641	16,074,286
Lodging Tax	0	0	0	0
Special Assessments	12,842	13,540	15,171	14,107
Charges for Services	4,828,832	4,660,631	4,553,606	4,786,099
Licenses and Permits	249,391	222,906	286,573	296,745
Fines and Forfeitures	239,805	323,771	274,294	241,407
Intergovernmental	18,244,945	16,597,046	17,540,608	16,735,419
Interest	94,667	232,669	395,321	380,748
Rent	628,910	657,662	455,247	690,862
Contributions and Donations	0	0	1,025,130	0
Increase/Decrease in Fair Value	0	0	33,707	0
Other	1,186,401	1,079,017	1,671,295	1,270,501
<i>Total Revenues</i>	<u>49,579,935</u>	<u>48,646,908</u>	<u>52,274,528</u>	<u>51,471,567</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,928,866	6,960,811	7,074,604	7,293,434
Judicial	4,016,221	4,295,089	4,703,876	4,320,064
Public Safety	10,413,612	10,578,453	11,183,211	11,656,499
Public Works	5,249,193	5,159,551	5,791,035	4,833,998
Health	668,488	947,484	750,748	749,132
Human Services	13,180,375	14,178,134	13,727,080	16,138,534
Economic Development	1,196,977	1,304,755	1,187,981	1,183,646
Intergovernmental	210,793	212,969	216,403	270,000
Capital Outlay	3,642,907	6,916,299	2,056,489	1,512,657
Debt Service:				
Principal Retirement	875,545	920,770	791,561	800,738
Interest and Fiscal Charges	396,733	462,453	443,247	407,617
Current Refunding	0	0	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>46,779,710</u>	<u>51,936,768</u>	<u>47,926,235</u>	<u>49,166,319</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>2,800,225</u>	<u>(3,289,860)</u>	<u>4,348,293</u>	<u>2,305,248</u>
<b>Other Financing Sources (Uses)</b>				
Premium from Debt Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	0	23,221	0	21,946
Inception of Capital Lease	71,197	91,484	14,892	62,477
Proceeds of Loans	0	0	0	0
Issuance of Bonds	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Insurance Proceeds	0	0	0	0
Refunding Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	2,501,315	3,879,826	2,266,117	2,636,816
Transfers Out	(2,501,315)	(3,879,826)	(2,266,117)	(2,646,421)
<i>Total Other Financing Sources (Uses)</i>	<u>71,197</u>	<u>114,705</u>	<u>14,892</u>	<u>74,818</u>
<i>Net Change in Fund Balances</i>	<u>\$2,871,422</u>	<u>(\$3,175,155)</u>	<u>\$4,363,185</u>	<u>\$2,380,066</u>
Debt Service as a Percentage of Noncapital Expenditures	3.01%	3.18%	2.77%	2.63%



2017	2018	2019	2020	2021	2022
\$13,109,871	\$13,606,666	\$14,140,266	\$14,491,383	\$14,703,066	\$14,969,437
15,684,391	15,033,450	15,764,533	16,913,241	19,633,035	20,491,841
0	0	0	302,142	372,584	449,192
15,369	15,241	15,238	14,546	13,910	15,467
4,768,109	5,104,237	5,278,141	5,657,582	6,756,748	7,400,787
328,953	330,814	509,214	290,729	279,552	351,342
245,531	233,366	250,117	230,595	333,971	303,097
20,263,915	18,280,121	22,204,996	23,687,899	21,835,801	20,454,709
463,102	766,619	1,140,789	931,626	494,843	608,520
721,416	555,329	684,414	593,050	665,404	507,801
0	0	0	0	0	0
0	(166,527)	307,232	498,302	(821,950)	(3,160,015)
1,378,573	1,408,781	1,453,776	1,336,093	1,502,858	1,197,837
56,979,230	55,168,097	61,748,716	64,947,188	65,769,822	63,590,015
8,008,270	8,655,378	8,194,039	9,295,211	9,426,147	10,405,507
4,931,526	4,601,809	4,454,839	4,062,033	4,325,414	4,289,684
12,964,077	13,291,049	13,482,181	13,976,531	15,074,571	16,585,629
5,766,508	6,116,829	6,305,151	7,023,997	6,858,675	10,557,944
821,410	733,491	740,330	3,125,275	2,010,531	666,633
15,241,033	16,391,257	15,618,890	15,687,785	16,494,909	16,381,261
1,661,961	1,001,422	1,341,822	1,048,341	1,499,723	1,039,053
169,537	241,162	185,858	174,057	174,568	174,197
1,613,879	4,051,034	1,430,655	4,713,272	6,768,462	2,222,652
820,890	1,194,834	856,484	971,379	1,036,763	1,128,734
367,847	579,748	496,836	520,760	474,045	379,869
0	0	0	0	1,915,114	0
0	158,175	0	0	19,350	0
52,366,938	57,016,188	53,107,085	60,598,641	66,078,272	63,831,163
4,612,292	(1,848,091)	8,641,631	4,348,547	(308,450)	(241,148)
0	0	0	0	0	0
0	0	0	0	0	0
64,047	48,685	48,529	45,435	101,165	132,192
0	0	2,006,000	0	0	0
0	8,760,000	430,964	0	0	0
0	218,790	0	0	0	0
0	0	0	0	0	65,881
0	0	0	0	1,956,000	0
0	(2,588,265)	0	0	0	0
3,439,789	2,352,184	1,977,358	2,002,903	6,505,355	1,984,599
(3,448,742)	(2,352,184)	(1,977,358)	(2,002,903)	(6,505,355)	(1,984,599)
55,094	6,439,210	2,485,493	45,435	2,057,165	198,073
\$4,667,386	\$4,591,119	\$11,127,124	\$4,393,982	\$1,748,715	(\$43,075)
2.46%	3.60%	3.02%	2.74%	2.66%	2.67%

**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
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
2019	1,039,023,330	199,603,130	3,538,932,743	160,227,360	182,076,545
2020	1,127,076,720	196,491,220	3,781,622,686	167,072,130	189,854,693
2021	1,134,658,000	201,439,970	3,817,422,771	171,838,710	195,271,261
2022	1,143,708,170	213,287,280	3,877,129,857	178,837,320	203,224,227

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

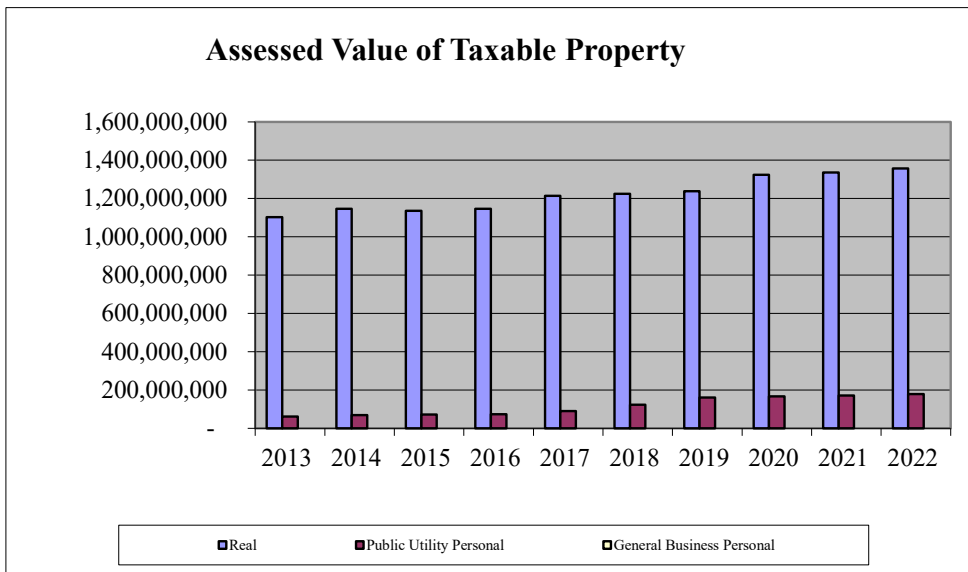
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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

Assessed Value	Total		Total Direct Rate (1)
	Estimated Actual Value	Ratio	
\$1,164,384,800	\$3,219,691,491	36.16%	11.95
1,214,861,680	3,352,814,239	36.23%	11.70
1,207,901,000	3,327,752,405	36.30%	11.67
1,220,783,200	3,360,483,025	36.33%	11.90
1,302,818,310	3,568,359,021	36.51%	11.84
1,347,418,990	3,638,195,641	37.04%	12.86
1,398,853,820	3,721,009,289	37.59%	12.84
1,490,640,070	3,971,477,379	37.53%	12.86
1,507,936,680	4,012,694,033	37.58%	12.84
1,535,832,770	4,080,354,084	37.64%	12.84



**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
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
2019	19,658,860	3,595,830	23,254,690	2,968,638,090	566,819,090	3,535,457,180
2020	34,270,260	5,325,570	39,595,830	3,220,219,200	557,637,910	3,777,857,110
2021	27,316,260	6,333,660	33,649,920	3,241,880,000	575,542,771	3,817,422,771
2022	28,276,629	32,785,857	61,062,486	3,267,737,628	609,392,229	3,877,129,857

(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, 2022*

**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 2022.

<u>Tax Recipient</u>	<u>Home</u>	<u>Business</u>
Chillicothe City Schools	\$1,120.30	\$1,323.08
Board of DD	202.94	231.76
Children Services	24.33	33.77
ADAMH Board	27.91	35.00
Health Board	32.46	34.37
County General Fund	108.50	108.50
Senior Citizens	22.30	27.08
Park District	16.30	17.18
City of Chillicothe	112.00	112.00
Pickaway-Ross JVS	77.26	108.17
Scioto Township	19.22	20.22
Chillicothe - Ross Library	46.24	50.78
<b>Total</b>	<b><u>\$1,809.76</u></b>	<b><u>\$2,101.91</u></b>

**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**

	2013	2014	2015	2016	2017
<b>Unvoted Millage</b>					
Operating	3.10	3.10	3.10	3.10	3.10
<b>Voted Millage - by levy</b>					
2002/2010 MRDD - (1)					
Residential/Agricultural Real	3.739572	3.583757	3.582662	3.581549	3.402018
Commercial/Industrial and Public Utility Real	3.726599	3.796553	3.80	3.714621	3.632936
Public Utility Personal	3.80	3.80	3.80	3.80	3.80
2004/2016 MRDD - (2)					
Residential/Agricultural Real	1.733778	1.661538	1.66103	1.660516	2.849619
Commercial/Industrial and Public Utility Real	2.028513	2.066593	2.094577	2.047518	2.934027
Public Utility Personal	2.10	2.10	2.10	2.10	3.00
2007 Senior Citizens - 5 years (3)					
Residential/Agricultural Real	0.441866	0.423455	0.423326	0.423194	0.401981
Commercial/Industrial and Public Utility Real	0.490342	0.499546	0.50	0.488766	0.478018
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	0.299906	0.284873
Commercial/Industrial and Public Utility Real	0.00	0.00	0.00	0.293259	0.286810
Public Utility Personal	0.00	0.00	0.00	0.30	0.30
2003 Children's Services - 5 years (5)					
Residential/Agricultural Real	0.82375	0.789427	0.789186	0.788941	0.749394
Commercial/Industrial and Public Utility Real	0.965959	0.984092	0.997418	0.975009	0.953568
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
1992/2011/2017 Health District - 5 years (6)					
Residential/Agricultural Real	1.00	0.958333	0.958040	0.957743	0.00
Commercial/Industrial and Public Utility Real	0.980684	0.999093	1.00	0.977532	0.00
Public Utility Personal	1.00	1.00	1.00	1.00	0.00
1982/2012 ADAMH Operating - 10 years (7)					
Residential/Agricultural Real	1.00	0.989815	0.945558	0.890292	0.877771
Commercial/Industrial and Public Utility Real	0.954256	0.960697	0.973558	0.978088	0.97761
Public Utility Personal	1.00	1.00	1.00	1.00	1.00
2019 Park District (8)					
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
<b>Total voted millage by type of property</b>					
Residential/Agricultural Real	7.738966	7.416510	7.414244	7.711849	7.687885
Commercial/Industrial and Public Utility Real	8.192097	8.345877	8.391995	8.496705	8.285359
Public Utility Personal	8.40	8.40	8.40	8.70	8.60
<b>Total millage by type of property</b>					
Residential/Agricultural Real	10.838966	10.51651	10.514244	10.811849	10.787885
Commercial/Industrial and Public Utility Real	11.292097	11.445877	11.491995	11.596705	11.385359
Public Utility Personal	11.50	11.50	11.50	11.80	11.70
<b>Total direct rate (9)</b>	11.95	11.70	11.67	11.90	11.84

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) On November 5, 2019, voters approved an additional 0.50 mill Park District levy.
- (9) Total direct rate is the weighted average of all individual direct rates.

Source: Ohio Department of Taxation and Ross County Auditor

2018	2019	2020	2021	2022
3.10	3.10	3.10	3.10	3.10
3.400703	3.387092	3.146115	3.1502	3.15536
3.672441	3.663906	3.743414	3.698426	3.675827
3.80	3.80	3.80	3.80	3.80
2.848518	2.837118	2.635269	2.638692	2.643015
2.965932	2.959038	3.000000	2.963946	2.945835
3.00	3.00	3.00	3.00	3.00
0.401826	0.400217	0.371744	0.372227	0.372837
0.483216	0.482093	0.492554	0.486635	0.483661
0.50	0.50	0.50	0.50	0.50
0.284763	0.283623	0.263445	0.263787	0.264219
0.289929	0.289255	0.295532	0.291981	0.290196
0.30	0.30	0.30	0.30	0.30
0.749104	0.746106	0.693024	0.693924	0.695061
0.963938	0.961697	0.982566	0.970758	0.964826
1.00	1.00	1.00	1.00	1.00
0.999613	0.995612	0.924779	0.92598	0.927497
1.00	0.997675	1.000000	0.987982	0.981945
1.00	1.00	1.00	1.00	1.00
0.860974	0.855617	0.847521	0.820053	0.797318
0.970893	0.964137	0.994038	0.974166	1.00
1.00	1.00	1.00	1.00	1.00
0.00	0.00	0.464427	0.46503	0.465792
0.00	0.00	0.500000	0.493991	0.490972
0.00	0.00	0.50	0.50	0.50
8.684527	8.649768	9.346324	9.329893	9.321099
9.375456	9.353664	11.008104	10.867885	10.833262
9.60	9.60	11.10	11.10	11.10
11.784527	11.749768	12.446324	12.429893	12.421099
12.475456	12.453664	14.108104	13.967885	13.933262
12.70	12.70	14.20	14.20	14.20
12.86	12.84	12.86	12.84	12.84

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

**Table 9**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>In County School Districts:</u>										
Adena	36.50	35.90	35.90	35.90	35.60	35.60	35.60	35.30	35.20	33.80
Chillicothe	51.00	59.10	59.20	58.99	58.00	57.80	53.60	53.20	53.20	53.20
Huntington	30.30	30.00	30.00	30.00	30.00	30.00	30.00	29.70	28.50	28.50
Paint Valley	34.70	34.70	34.20	34.20	34.20	34.20	34.20	33.50	32.50	32.50
Southeastern	32.70	32.00	32.00	32.00	31.80	31.80	31.80	31.60	31.60	31.20
Union Scioto	34.10	34.10	34.10	34.10	33.70	33.70	33.70	33.40	33.40	33.20
Zane Trace	32.00	31.70	31.70	31.70	31.60	31.60	30.70	29.30	29.30	29.30
<u>Out of County School Districts:</u>										
Greenfield	25.40	25.40	25.40	25.40	23.95	23.95	23.95	23.95	22.70	22.70
Miami Trace	33.59	33.59	32.99	34.97	34.41	33.48	33.48	32.57	32.57	32.57
Waverly	31.80	32.00	32.00	32.00	32.00	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	1.00	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	11.40	11.40	11.40
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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Out of County Corporations:</u>										
Greenfield	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
<u>Townships:</u>										
Buckskin	2.50	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	3.85	3.85
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	7.40	7.40
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	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Jefferson	7.90	9.90	9.90	9.90	9.90	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	2.40	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	4.50	4.50	4.50	4.50	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	5.50
Chillicothe Ross Library	1.00	1.00	1.00	1.50	1.50	1.50	1.50	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, 2022 and December 31, 2013*

**Table 10**

Name of Taxpayer	2022			2013		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
American Electric Power	\$152,654,050	1	9.94%	\$47,292,110	1	4.06%
South Central Power Company	12,930,780	2	0.84%	9,424,140	4	0.81%
Columbia Gas of Ohio, Inc.	10,509,840	3	0.68%	3,543,930	9	0.30%
Adena Health System	9,754,970	4	0.64%	4,737,780	5	0.41%
Chillicothe TK Owner II, LLC (formerly DDR Ohio Opportunity II, LLC)	6,186,230	5	0.40%	4,053,210	8	0.35%
Guernsey Crossing	5,540,370	6	0.36%	-	-	-
Paccar, Inc.	5,479,350	7	0.36%	9,499,050	3	0.82%
Chillicothe Mall, Inc.	4,176,010	8	0.27%	4,389,090	6	0.38%
LEX Chillicothe L.P.	4,175,500	9	0.27%	4,238,500	7	0.36%
Agree Stores LLC	3,062,500	10	0.20%	-	-	-
P H Glatfelter (formerly Mead Corp.)	-	-	-	10,309,430	2	0.89%
Central Center	-	-	-	3,121,480	10	0.27%
Total Top Ten Taxpayers	214,469,600		13.96%	100,608,720		8.64%
All Others	1,321,363,170		86.04%	1,063,776,080		91.36%
TOTAL	<u>\$1,535,832,770</u>		<u>100.00%</u>	<u>\$1,164,384,800</u>		<u>100.00%</u>

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

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

**Table 11**

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections (3)	Percent of Total Tax Collections to Current Tax Levy
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
2019	15,184,374	14,850,203	97.80	550,786	15,400,989	101.43
2020	15,577,045	15,245,021	97.87	520,602	15,765,623	101.21
2021	15,924,317	14,919,264	93.69	530,105	15,449,369	97.02
2022	16,237,440	15,725,299	96.85	452,238	16,177,537	99.63

**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
2013	\$13,871,907
2014	14,597,719
2015	15,718,979
2016	16,116,833
2017	15,533,189
2018	15,071,081
2019	15,947,080
2020	16,875,731
2021	19,821,527
2022	20,603,014

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
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
2019	1.50%	227,721,730	619,792,452	178,372,467	35,339,206	1,061,225,855
2020	1.50%	210,584,253	674,177,033	189,254,813	48,692,771	1,122,708,870
2021	1.50%	256,841,620	756,865,367	220,202,384	56,967,055	1,290,876,426
2021	1.50%	285,922,773	794,607,934	224,763,457	75,756,803	1,381,050,967

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									
	General Obligation Bonds	Capital Leases	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)		
2013	\$4,299,078	\$146,333	\$4,580,227	\$136,339	\$9,161,977	0.79%	0.36%	\$117.60		
2014	3,968,253	168,386	4,179,752	0	8,316,391	0.68%	0.33%	106.53		
2015	3,627,427	121,717	3,774,277	0	7,523,421	0.62%	0.30%	97.49		
2016	3,276,602	135,125	3,358,802	0	6,770,529	0.56%	0.30%	87.93		
2017	2,910,777	143,282	2,943,327	0	5,997,386	0.46%	0.25%	76.83		
2018	8,618,790	137,133	2,512,851	0	11,268,774	0.84%	0.49%	146.48		
2019	8,655,638	134,178	2,077,376	2,006,000	12,873,192	0.92%	0.72%	167.07		
2020	8,170,672	119,084	1,626,901	2,006,000	11,922,657	0.80%	0.62%	154.94		
2021	8,799,442	160,049	0	1,997,437	10,956,928	0.73%	0.56%	142.13		
2022	7,841,257	170,008	0	1,966,936	9,978,201	0.65%	0.48%	130.25		

(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, 2022*

**Table 14**

	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount of Direct and Overlapping Debt</u>
Direct:			
Ross County	\$9,434,051	100.00%	<u>\$9,434,051</u>
Overlapping:			
Cities, Villages, & Townships wholly within the County	7,116,958	100.00%	7,116,958
School Districts wholly within the County	32,317,200	100.00%	32,317,200
Miami Trace Local School District	39,871,753	0.09%	35,885
Waverly City School District	575,000	4.67%	<u>26,853</u>
Total Overlapping Political Subdivisions			<u>39,496,895</u>
Grand Total			<u><u>\$48,930,946</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 2022 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
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
2019	77,051	1,398,853,820	8,224,674	373,670	7,851,004	0.56%	101.89
2020	76,948	1,490,640,070	7,820,558	369,421	7,451,137	0.50%	96.83
2021	77,093	1,507,936,680	8,799,442	369,913	8,429,529	0.56%	109.34
2022	76,891	1,535,832,770	7,632,000	374,142	7,257,858	0.47%	94.39

(1) 2020 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**

	2013	2014	2015	2016
Total Assessed Property Value	<u>\$1,164,384,800</u>	<u>\$1,214,861,680</u>	<u>\$1,207,901,000</u>	<u>\$1,220,783,200</u>
Debt Limit (1)	<u>\$27,609,620</u>	<u>\$28,871,542</u>	<u>\$28,697,525</u>	<u>\$29,019,580</u>
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds and Notes	4,290,000	3,960,000	3,620,000	3,270,000
Less Amount Available in Debt Service	<u>(288,676)</u>	<u>(291,844)</u>	<u>(275,510)</u>	<u>(277,438)</u>
Amount of Debt Subject to Limit	<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>	<u>2,992,562</u>
Legal Debt Margin	<u>\$23,608,296</u>	<u>\$25,203,386</u>	<u>\$25,353,035</u>	<u>\$26,027,018</u>
Legal Debt Margin as a Percentage of the Debt Limit	85.51%	87.29%	88.35%	89.69%
Unvoted Debt Limit (2)	\$11,643,848	\$12,148,617	\$12,079,010	\$12,207,832
Amount of Debt Subject to Limit	<u>4,001,324</u>	<u>3,668,156</u>	<u>3,344,490</u>	<u>2,992,562</u>
Unvoted Legal Debt Margin	<u>\$7,642,524</u>	<u>\$8,480,461</u>	<u>\$8,734,520</u>	<u>\$9,215,270</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	65.64%	69.81%	72.31%	75.49%

- (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



2017	2018	2019	2020	2021	2022
<u>\$1,302,818,310</u>	<u>\$1,347,418,990</u>	<u>\$1,398,853,820</u>	<u>\$1,490,640,070</u>	<u>\$1,507,936,680</u>	<u>\$1,535,832,770</u>
<u>\$31,070,458</u>	<u>\$32,185,475</u>	<u>\$33,471,345</u>	<u>\$35,766,002</u>	<u>\$36,198,417</u>	<u>\$36,895,819</u>
2,905,000 (280,122)	2,590,000 (370,682)	2,365,000 (373,670)	2,135,000 (369,421)	3,293,000 (369,913)	2,492,000 (374,142)
<u>2,624,878</u>	<u>2,219,318</u>	<u>1,991,330</u>	<u>1,765,579</u>	<u>2,923,087</u>	<u>2,117,858</u>
<u>\$28,445,580</u>	<u>\$29,966,157</u>	<u>\$31,480,015</u>	<u>\$34,000,423</u>	<u>\$33,275,330</u>	<u>\$34,777,961</u>
91.55%	93.10%	94.05%	95.06%	91.92%	94.26%
\$13,028,183	\$13,474,190	\$13,988,538	\$14,906,401	\$15,079,367	\$15,358,328
<u>2,624,878</u>	<u>2,219,318</u>	<u>1,991,330</u>	<u>1,765,579</u>	<u>2,923,087</u>	<u>2,117,858</u>
<u>\$10,403,305</u>	<u>\$11,254,872</u>	<u>\$11,997,208</u>	<u>\$13,140,822</u>	<u>\$12,156,280</u>	<u>\$13,240,470</u>
79.85%	83.53%	85.76%	88.16%	80.62%	86.21%

**Ross County**  
*Demographic and Economic Statistics*  
*Last Ten Years*

**Table 17**

Year	Demographics					Average Unemployment Rates (2)		
	Population (1)	Per Capita Income (1)	Personal Income (in thousands)	Median Age (1)	K-12 School Enrollment (1)	Ross County	State of Ohio	United States
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%
2019	77,051	23,377	1,801,221	40.9	12,068	4.2%	4.1%	3.7%
2020	76,948	24,913	1,917,006	41.0	12,136	8.0%	8.1%	8.1%
2021	77,093	25,576	1,971,731	41.2	12,558	3.0%	3.6%	3.4%
2022	76,891	27,086	2,082,670	41.6	11,605	3.8%	4.0%	3.6%

**Sources:** (1) U.S. Census Bureau  
(2) Ohio Labor Market Information used 2013-2021; U.S. Bureau of Labor Statistics used 2022

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

**Table 18**

Employer	Nature of Business	2022			2013		
		(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	4,267	1	11.79%	2,992	1	9.47%
Kenworth Truck Company (Paccar)	Assembly of Heavy Trucks	2,449	2	6.77%	2,256	2	7.14%
Veterans Affairs Medical Center	Veterans Hospital	1,450	3	4.01%	1,543	3	4.88%
Pixelle (formerly Mead Corp.)	Specialty Papers & Engineered Products	871	4	2.41%	1,175	4	3.72%
Ross County Correctional Institute	Ohio Penal Institution	455	5	1.26%	460	6	1.46%
Chillicothe Correctional Institute	Ohio Penal Institution	438	6	1.21%	530	5	1.68%
Ross County	County Government	417	7	1.15%	405	7	1.28%
Chillicothe City School District	Education	372	8	1.03%	308	9	0.97%
Pickaway/Ross JVSD	Vocational Education	340	9	0.94%	344	8	1.09%
City of Chillicothe	City Government	287	10	0.79%	257	10	0.81%
Total		<u>11,346</u>		<u>31.34%</u>	<u>10,270</u>		<u>32.50%</u>
Total Employment within the County		<u>36,200</u> (2)			<u>31,600</u> (2)		

**Sources:**

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

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

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

**Table 19**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Legislative and Executive										
Commissioners	4	4	4	4	4	4	4	4	4	4
Auditor	14	15	15	16	15	15	15	15	14	16
Treasurer	7	7	7	7	7	7	7	7	8	6
Prosecuting Attorney	19	18	19	19	19	16	15	13	13	15
Board of Elections	10	10	10	10	10	10	10	10	9	9
Recorder	6	6	6	6	6	6	6	6	6	8
Buildings and Grounds	12	11	11	12	13	13	10	13	13	1
Data Processing	1	0	0	0	0	0	0	0	0	1
Judicial										
Common Pleas Court	13	14	14	13	13	11	9	9	9	9
Probate Court	11	11	11	11	8	8	8	8	9	9
Juvenile Court	18	18	18	18	18	22	22	21	18	18
Clerk of Courts	16	17	17	17	17	17	17	17	16	17
Law Library	1	1	1	1	1	1	1	1	1	1
Public Safety										
Sheriff	92	93	104	107	107	107	108	108	109	109
Probation	10	10	10	14	12	12	11	12	11	12
Emergency Management Agency	2	2	2	3	2	2	2	2	2	2
Dog Warden	4	4	3	4	4	4	3	3	3	3
Coroner	6	7	7	8	8	9	8	6	7	8
Public Works										
Engineer	31	31	31	33	31	31	30	34	35	37
Building Department	3	3	3	3	3	3	3	3	3	3
Planning Department	2	2	2	2	2	1	1	1	2	2
Litter Control	5	6	2	2	2	2	2	2	2	2
Health										
Developmental Disabilities	108	117	129	132	127	121	116	114	118	117
Human Services										
Veteran Services	10	10	10	10	10	9	9	9	8	8
<b>Total</b>	<b>405</b>	<b>417</b>	<b>436</b>	<b>452</b>	<b>439</b>	<b>431</b>	<b>417</b>	<b>418</b>	<b>420</b>	<b>417</b>

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

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

**Table 20**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Government</b>										
<b>Legislative and Executive</b>										
Commissioners										
Number of purchase orders issued*	2,995	2,521	1,745	1,322	2,226	2,229	2,305	2,074	1,686	1,862
Number of meetings	53	56	53	53	54	53	51	55	52	52
Number of buildings maintained	21	20	19	19	19	20	20	20	20	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	166	150	160	206	152	168	168	157	168	168
Auditor										
Number of non-exempt conveyances***	1,450	1,418	1,469	1,449	1,512	1,521	1,482	1,557	1,749	1,639
Number of exempt conveyances***	1,961	2,117	2,118	1,935	2,006	2,231	1,919	1,877	2,187	2,082
Number of real estate transfers***	3,411	3,535	3,587	3,384	3,518	3,752	3,401	3,434	3,936	3,721
Number of real estate parcels	42,855	42,853	43,018	43,196	43,304	43,412	43,541	43,625	43,737	48,179
Number of vendor checks issued	20,943	21,570	21,194	21,242	22,242	19,453	21,467	21,044	18,794	21,328
Number of dog tags issued	16,627	16,327	15,357	16,012	14,996	14,472	13,942	14,231	13,612	12,653
Treasurer										
Number of tax payments processed	99,478	102,426	101,554	113,635	114,503	114,328	119,525	126,389	105,151	126,453
Return on portfolio	2.70%	1.81%	1.93%	1.82%	1.86%	1.93%	2.03%	1.41%	-0.89%	-3.97%
Prosecuting Attorney										
Number of reports received	721	664	733	728	741	831	1,151	744	681	774
Number of criminal prosecutions	791	797	637	632	633	653	634	712	516	464
Board of Elections										
Number of registered voters	42,350	42,581	41,684	44,005	44,590	45,180	43,409	46,039	45,825	45,929
Number of voters last general election	10,643	16,992	19,515	30,935	13,101	23,753	11,432	33,558	12,783	22,973
Percentage of register voters that voted	25.13%	39.91%	46.82%	70.37%	29.38%	52.77%	26.34%	72.89%	27.90%	50.02%
Recorder										
Number of deed & lease transactions recorded	3,904	3,947	4,044	3,825	3,857	3,680	3,986	3,798	4,398	4,135
Number of mortgage transactions recorded	7,117	5,524	5,646	5,618	5,687	5,401	5,367	6,409	7,239	5,512
Amount of mortgage transactions (millions of \$'s)	\$6,740	\$4,730	\$4,338	\$9,576	\$4,583	\$1,291	\$2,720	\$688	\$1,786	\$4,004
Number of other transactions	4,035	4,210	4,044	3,441	2,957	2,809	4,975	1,431	1,529	1,405
Title Department										
Number of titles issued**	33,911	33,605	37,488	40,132	42,540	42,117	41,926	42,717	62,199	84,972

(continued)

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

**Table 20**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Government</b>										
<b>Legislative and Executive</b>										
Litter Control & Recycling										
Number of tons of litter collected	87.52	74.97	105.56	139.92	149.08	81.00	56.11	40.68	34.6	29.7
Participants in educational/outreach activities	10,173	15,525	14,839	17,041	15,676	18,460	19,001	5,340	1,675	5,500
<b>Judicial</b>										
Common Pleas Court										
Number of civil cases filed	704	564	574	546	542	619	553	538	283	509
Number of criminal cases filed	526	493	442	521	513	580	677	676	430	473
Number of domestic cases filed	464	458	426	464	463	524	442	510	397	379
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Probate Court										
Number of cases filed	1,123	1,148	1,145	1,166	1,097	1,289	1,119	1,039	1,356	1,313
Number of marriage licenses issued	512	497	521	501	503	467	468	460	470	457
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of dependent, neglect or abused cases filed	257	243	316	176	250	227	149	163	189	159
Number of traffic cases filed	267	264	338	341	285	268	251	200	216	223
Number of delinquent cases filed	321	338	304	372	367	320	255	176	129	143
Municipal Court										
Number of civil cases filed	1,384	1,292	1,311	1,392	1,793	2,161	2,141	1,489	1,545	1,727
Number of criminal cases filed	3,737	3,348	3,082	3,853	4,228	4,302	4,333	3,093	2,763	2,683
Number of small claims cases filed	142	256	274	244	270	263	191	167	152	187
Number of traffic cases filed	8,500	9,617	9,267	9,934	9,547	7,926	7,269	6,239	7,513	7,598
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Clerk of Courts										
Number of civil cases filed	704	572	574	546	542	619	553	319	283	458
Number of criminal cases filed	526	489	442	521	513	580	677	488	430	482
<b>Public Safety</b>										
Sheriff										
Jail Operation										
Average daily jail census	162	187	180	203	226	188	218	131	130	124
Prisoners booked	5,621	5,447	5,579	593	5,752	5,090	5,495	3,635	3,267	3,558
Prisoners released	5,455	5,451	5,382	5,698	5,746	4,904	5,512	3,674	3,283	3,558
Out of County inmate bed days	5,291	4,614	4,337	9,653	6,481	949	757	518	840	12,150

(continued)

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

**Table 20**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>General Government</b>										
<b>Public Safety</b>										
Sheriff Enforcement	19,229	19,475	18,608	20,208	21,145	21,698	22,053	20,429	21,494	23,217
Number of incidents reported	1,783	1,137	843	1,100	1,131	717	415	444	350	341
Number of citations issued	7,949	7,558	8,145	8,342	8,099	8,099	6,952	7,351	5,180	6,747
Number of papers served	37,411	44,893	32,312	34,456	85,058	34,752	39,800	34,547	36,352	34,187
Number of 9-1-1 calls	55	52	61	57	61	70	63	66	63	61
Number of Sheriff's vehicles										
<b>Probation</b>										
Average supervised population	717	893	514	583	793	865	927	932	911	964
Number entering supervision	256	186	167	129	342	398	424	229	221	283
Number discharged from supervision	284	167	214	94	215	276	342	264	339	346
<b>Disaster Services</b>										
Number of emergency responses	5	3	3	N/A	8	8	7	26	23	20
<b>Coroner</b>										
Number of requests for investigation	563	553	611	601	605	634	659	813	760	720
Coroner cases determining manner of death	101	110	129	153	130	154	142	155	162	159
<b>Public Works</b>										
Engineer	402	402	402	402	402	402	402	402	402	400.04
Miles of roads maintained	19	10.25	12.68	19.35	27.15	32.7	37.27	22.57	19.93	30.16
Miles of roads repaved	430	431	431	430	430	431	430	432	432	433
Number of County maintained bridges	4	5	3	3	2	1	2	0	0	3
Number of bridges replaced	30	17	28	21	25	23	49	31	26	23
Number of culverts built/replaced	1,912.5	15,862.5	24,512.5	16,356.3	799.5	1,362.5	9,718.8	14,050	12,931.25	900.00
Number of feet of guardrail installed	345	316	1300	214	183	114	689	1026	379	384
Number of traffic signs erected										
<b>Public Works</b>										
Building Department	206	112	88	133	129	158	289	195	224	388
Number of permits issued (Commercial/Industrial)	538	292	346	271	442	351	630	543	470	768
Number of inspections performed										
<b>Health</b>										
Commissioners	267	284	375	359	372	422	329	383	437	N/A
Number of children with medical handicap receiving aid										

(continued)

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

**Table 20**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Human Services</b>										
Board of Developmental Disabilities										
Number of students enrolled	74	68	54	59	58	98	90	41	90	53
Early intervention program										
Preschool	36	41	38	40	57	56	64	16	64	16
School age	80	93	91	92	94	96	97	88	97	100
Number of adult clients	419	406	428	483	498	519	507	289	468	479
Number of facilities	2	2	2	2	2	2	2	2	2	2
Number of buses	5	1	1	1	1	1	1	1	1	1
Veteran Services										
Number of clients contacts	30,496	29,515	33,745	35,916	37,573	38,785	37,145	44,769	24,822	26,561
Number of clients receiving material assistance	2,237	2,632	4,062	4,174	4,377	4,471	4,502	2,538	2,561	2,966
Number of client transports	2,132	2,111	2,035	2,196	2,361	2,683	2,934	1,394	1,488	1,691
<b>Economic Development &amp; Assistance</b>										
Number of grant program beneficiaries	825	1,741	894	433	1,089	735	154	1,202	55	371

**Source:** Ross County Officials

\* - The number of purchase orders issued in 2021 was restated due to some departments being excluded from the total.

\*\* - We have restated the number of titles issued per the Title Department, as the prior numbers were taken from the wrong reporting line.

\*\*\* - We have restated the number of conveyances/transfers issued per the Real Estate Department, as the prior numbers were taken from the wrong reporting line.



# OHIO AUDITOR OF STATE KEITH FABER



**ROSS COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 11/14/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)