



Dave Yost • Auditor of State



**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

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**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2013**

<b>Federal Grantor (Pass Through Grantor) Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA #</b>	<b>Disbursements</b>
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
<i>(Passed through Ohio Department of Education)</i>			
Child Nutrition Cluster:			
School Breakfast Program	N/A	10.553	\$30,798
National School Lunch Program	N/A	10.555	51,205
Total Child Nutrition Cluster			<u>82,003</u>
<i>(Passed through the Ohio Department of Job and Family Services)</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1213-11-0042	10.561	617,943
<b>Total United States Department of Agriculture</b>			<u><b>699,946</b></u>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>(Passed through Ohio Department of Development)</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-Z-08-027-1 B-F-11-1BA-1 B-F-12-1BA-1	14.228	301,271 69,779 161,957
Total Community Development Block Grants/State's Program			<u>533,007</u>
<b>Total United States Department of Housing and Urban Development</b>			<u><b>533,007</b></u>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<i>(Direct)</i>			
State Criminal Alien Assistance Program	2001-AP-BX-0532	16.606	7,060
<i>(Passed through Ohio Office of Criminal Justice Services)</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2012-JG-C01-6973 2010-JG-EOV-V6888 2012-JG-A01-6258	16.738	28,000 25,000 66,400
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>119,400</u>
<i>(Passed through Ohio Attorney General)</i>			
Crime Victim Assistance	2013VAGENE016 2013VACHAE481 2014VAGENE016 2014VACHAE481	16.575	76,577 28,894 35,494 9,798
Total Crime Victim Assistance			<u>150,763</u>
<b>Total United States Department of Justice</b>			<u><b>277,223</b></u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
<i>(Passed through Area 7 Workforce Investment Board)</i>			
WIA Cluster:			
WIA - Adult Program	N/A	17.258	205,070
WIA - Adult Program Administration	N/A		4,661
Total WIA - Adult Program			<u>209,731</u>
WIA - Youth Activities	N/A	17.259	401,935
WIA - Youth Activities Administration	N/A		4,080
Total WIA - Youth Activities			<u>406,015</u>
WIA - Dislocated Workers Formula Grants	N/A	17.278	272,428
WIA - Dislocated Workers Administration	N/A		1,591
Total WIA - Dislocated Workers Formula Grants			<u>274,019</u>
Total WIA Cluster			<u>889,765</u>
Workforce Investment Act (WIA) - National Emergency Grants	N/A	17.277	8,989
Total United States Department of Labor			<u>898,754</u>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
<i>(Passed through Ohio Department of Transportation)</i>			
Highway Planning and Construction	13N089 GRE-ENG-MILL 12N174 GRE-GUA-REPL	20.205	359,007 293,073
Total Highway Planning and Construction			<u>652,080</u>
Total United States Department of Transportation			<u>652,080</u>

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2013**

<b>Federal Grantor (Pass Through Grantor) Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA #</b>	<b>Disbursements</b>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<i>(Passed through Ohio Department of Health)</i>			
Special Education - Grants for Infants and Families	02910021HG0413	84.181	156,989
	02910021HG0414		69,036
Total Special Education - Grants for Infants and Families			<u>226,025</u>
Total United States Department of Education			<u>226,025</u>
<b>UNITED STATES ELECTION ASSISTANCE COMMISSION</b>			
<i>(Passed through Ohio Secretary of State)</i>			
Help America Vote Act Requirements Payments	N/A	90.401	6,744
Total United States Election Assistance Commission			<u>6,744</u>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>(Passed through Ohio Department of Job and Family Services)</i>			
Promoting Safe and Stable Families	G-1213-11-0043	93.556	219,420
Temporary Assistance for Needy Families	G-1213-11-0042	93.558	1,039,788
Child Support Enforcement	G-1213-11-0042	93.563	682,402
Child Care and Development Block Grant	G-1213-11-0043	93.575	160,894
Community-Based Child Abuse Prevention Grants	G-1213-11-0043	93.590	1,457
Children's Justice Grants to States	G-1213-11-0043	93.643	4,277
Stephanie Tubbs Jones Child Welfare Services Program	G-1213-11-0043	93.645	168,307
Foster Care - Title IV-E	G-1213-11-0043	93.658	2,638,468
Adoption Assistance	G-1213-11-0043	93.659	803,311
Social Services Block Grant			
Social Services Block Grant	G-1213-11-0042	93.667	33,774
<i>(Passed through Ohio Department of Developmental Disabilities)</i>			
Social Services Block Grant	N/A	93.667	81,241
Total Social Services Block Grant			<u>115,015</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>			
Chafee Foster Care Independence Program	G-1213-11-0043	93.674	117,947
Children's Health Insurance Program	G-1213-11-0042	93.767	1,160
Medical Assistance Program			
Medical Assistance Program	G-1213-11-0042	93.778	537,396
<i>(Passed through Ohio Department of Developmental Disabilities)</i>			
Medical Assistance Program	N/A	93.778	58,356
Total Medical Assistance Program			<u>595,752</u>
<i>(Passed through Mental Health and Recovery Board of Clark, Greene, and Madison Counties)</i>			
Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	6,145
Total United States Department of Health and Human Services			<u>6,554,343</u>
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>			
<i>(Passed through Ohio Emergency Management Agency)</i>			
Emergency Management Performance Grants	EMW-2012-EP-00004-S01	97.042	46,571
Homeland Security Grant Program	EMW-2011-SS-0070	97.067	27,846
	2010-SS-T0-0012		154,898
Total Homeland Security Grant Program			<u>182,744</u>
Total United States Department of Homeland Security			<u>229,315</u>
Total Federal Assistance			<u>\$10,077,437</u>

See Accompanying notes to the Federal Awards Expenditure Schedule.

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2013**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the Greene County (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting.

**NOTE B – SUB-RECIPIENTS**

The County passes certain federal awards received from Ohio Department of Job and Family Services, Ohio Department of Development, Ohio Department of Health, and Area 7 Workforce Investment Board to other governments or not-for-profit agencies (sub-recipients). As Note A describes, the County reports expenditures of Federal awards to sub-recipients when paid in cash.

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

**NOTE C - CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized on the properties as evidenced by copies in each file.

Activity in the CDBG revolving loan fund during 2013 is as follows:

Beginning loans receivable balance as of January 1, 2013	\$525,653
Loans made	
Loan principal reductions	<u>66,849</u>
Ending loans receivable balance as of December 31, 2013	\$458,804
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$163,348

In accordance with the grant agreement, \$63,176 of the loans receivable balance was written off during fiscal year 2013.

**NOTE E - MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(Continued)**

**NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2013, the County made allowable transfers of \$196,912 from the Social Services Block Grant (SSBG) (93.667) program to the Temporary Assistance for Needy Families (TANF) (93.558) program. The Schedule shows the County spent approximately \$33,774 on the SSBG program. The amount reported for the SSBG program on the Schedule excludes the amount transferred to the TANF program. The amount transferred to the TANF program is included as TANF expenditures when disbursed. The following table shows the gross amount drawn for the SSBG program during fiscal year 2013 and the amount transferred to the TANF program.

Social Services Block Grant	\$ 230,686
Transfer to Temporary Assistance for Needy Families	<u>(196,912)</u>
Total Social Services Block Grant	<u><u>\$33,774</u></u>



# Dave Yost • Auditor of State

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

Honorable County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
Greene County  
69 Greene Street  
Xenia, Ohio 45385

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 29, 2014 wherein we noted that the County adopted provisions of Government Accounting Standards No. 61 and No. 65.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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. We consider finding 2013-001 described in the accompanying schedule of findings to be material weakness.

***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 29, 2014



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Honorable County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
Greene County  
69 Greene Street  
Xenia, Ohio 45385

To the County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited Greene County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Greene County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Basis for Qualified Opinion on Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii***

As described in Findings 2013-002 through 2013-004 in the accompanying schedule of findings, the County did not comply with requirements regarding the following:

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[www.ohioauditor.gov](http://www.ohioauditor.gov)

<b>Finding #</b>	<b>CFDA #</b>	<b>Program (or Cluster) Name</b>	<b>Compliance Requirement</b>
2013-002	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Cash Management
2013-003	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Reporting
2013-004	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Sub-recipient Monitoring

Compliance with these requirements is necessary, in our opinion, for the County to comply with the requirements applicable to this program.

**Qualified Opinion on Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii**

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii* paragraph, the Greene County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii for the year ended December 31, 2013.

**Unmodified Opinion on Each of the Other Major Federal Programs**

In our opinion, Greene County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2013.

The County's responses to our noncompliance findings are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

**Report on Internal Control over Compliance**

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2013-002 through 2013-004 to be material weaknesses.

The County's responses to our internal control over compliance findings are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Greene County (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 29, 2014. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 61 and No. 65 during the year*. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to August 29, 2014. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, 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, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

September 18, 2014

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**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2013**

**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 control weaknesses reported at the financial statement level (GAGAS)?</b>	Yes
<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 internal control weaknesses reported for major federal programs?</b>	Yes
<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>	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii (14.228) – Qualified All Other – Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii (14.228) Highway Planning and Construction (20.205) Temporary Assistance for Needy Families (93.558) Child Support Enforcement (93.563) Foster Care – Title IV-E (93.658) Medical Assistance Program (93.778)
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 307,224 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

**FINDING NUMBER 2013-001**

**MATERIAL WEAKNESS**

The County presented its financial statements in accordance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for the State and Local Governments*. The County's 2013 annual financial report contained errors which resulted in following reclassifications and adjustments to correctly report the County's financial activity:

Following errors were material and required audit adjustments to correctly report the County's financial activity on the Government-Wide Statement of Net Position:

- Net Investment in Capital Assets for Business-Type Activities was overstated by \$259,211,497 and Unrestricted Net Position was understated by the same amount.
- Restricted for debt service was overstated and unrestricted net position was understated by \$6,611,707 for business type activities.
- The County reported \$18,031,871 in completed OWDA projects as capital assets not being depreciated instead of capital assets (net of accumulated depreciation) in the business type activities.
- The County reported \$2,652,538 in premium reduction on defeased debt in business type activities as investment income instead of interest expense.
- \$5,833,112 in escrow deposits related to the defeased debt were used to pay off the refunded debt. The County reported the proceeds from the escrow account as other revenue in business type activities instead of reduction of debt service deposits.

The following errors in the 2013 Statement of Net Position - Proprietary Funds were determined to be material and required audit adjustments to correctly present the financial statements:

- Net Investment in Capital Assets for the Water Fund was overstated by \$75,005,607 and Unrestricted Net Position was understated by the same amount.
- Net Investment in Capital Assets for the Sewer Fund was overstated by \$184,205,890 and Unrestricted Net Position was understated by the same amount.
- Restricted for debt service was overstated and unrestricted net position was understated by \$3,209,628 in the sewer fund.
- Restricted for debt service was overstated and unrestricted net position was understated by \$3,402,628 in the water fund.
- The County reported \$2,652,538 in premium reduction on defeased debt in the sewer fund as investment income instead of interest expense.
- \$5,833,112 in escrow deposits related to the defeased debt was used to pay off the refunded debt. The County reported the proceeds from the escrow account as other revenue in the sewer fund instead of reduction of debt service deposits.

Additionally following errors were determined to be immaterial to the financial statements and did not require an audit adjustment. These errors have been reported to the management in summary of unadjusted differences:

**FINDING NUMBER 2013-001  
 (Continued)**

Government-Wide Statement of Net Position

- Net Investment in Capital Assets for Governmental Activities was overstated by \$3,700,000 and Unrestricted Net Position was understated by the same amount.
- The County did not report \$114,836 in water expense and \$245,802 in sewer expense related to depreciation expense for the above mentioned audit adjustment related to OWDA projects in business type activities.
- Special Assessments receivable and charges for services revenue in business type activities was overstated by \$52,753.
- Other revenue and interest and fiscal charges in the business type activities were overstated by \$517,500.

Statement of Net Position - Proprietary Funds

- The County did not report \$114,836 in water fund depreciation expense and \$245,802 in sewer fund expenditures related to OWDA projects that were initially reported under construction in progress instead of improvements other than buildings.
- Special assessments receivable and special assessments revenue were overstated by 29,251 and 23,502 in the water and sewer funds respectively.
- Other revenue and interest and fiscal charges in the sewer fund were overstated by \$517,500.

Policies and procedures should be established and implemented to verify the accuracy of amounts reported in the financial statements in accordance with applicable accounting standards. Failure to do so could result in the users of the financial statements basing their conclusions on materially misstated financial data.

**Official's Response:**

We did not receive a response from Officials to this Finding

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

<b>Finding Number</b>	2013-002
<b>CFDA Title and Number</b>	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii (14.228)
<b>Federal Award Number / Year</b>	B-Z-08-027-1 B-F-11-1BA-1 B-F-12-1BA-1
<b>Federal Agency</b>	United States Department of Housing and Urban Development
<b>Pass-Through Agency</b>	Ohio Department of Development

**FINDING NUMBER 2013-002  
(Continued)**

**NONCOMPLIANCE AND MATERIAL WEAKNESS – CASH MANAGEMENT**

**24 CFR § 85.21(c)** provides that grantees and sub-grantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of the funds and their disbursement by the grantee or sub-grantee.

Furthermore, **Ohio Department of Development, Office of Housing and Community Partnerships Financial Management Rules and Regulations, Section (A)(3)(f)** states that the grantee must develop a cash management system to ensure compliance with the 15-day rule relating to prompt disbursement of funds. This rule states that funds drawn down should be limited to amounts that will enable the grantee to disburse the funds on hand to a balance of less than \$5,000 within 15 days of receipt of any funds. Lump sum drawdowns are not permitted. Escrow accounts are permitted only in the case of rehabilitation of private property. For the purpose of the 15-day rule only, funds deposited into an escrow account will be considered expended, but it should be noted that funds may only be in an escrow account for 20 days.

Additionally, **24 CFR § 85.21(i)** provides, in part, grantees and sub-grantees shall promptly, but at least quarterly, remit interest earned on advances to the Federal agency. The grantee or sub-grantee may keep interest amounts up to \$100 per year for administrative expenses.

Two out of three cash advances tested for cash management compliance with applicable state and federal requirements were not liquidated within the required 15 day period. Additionally, on September 30, 2013, the County returned \$11,056 to U.S. Department of Housing and Urban Development (HUD) for unspent CDBG grant proceeds. The County also made two payments on September 30, 2013 and November 7, 2013 to remit interest earned on advances to HUD. However, interest was not reimbursed to HUD on a quarterly basis in accordance with the grant requirements. Instead payments were made as part of the grant closeout procedures.

The County should develop and implement procedures requiring all cash drawdowns to be reduced below the \$5,000 threshold within fifteen days or receipt. Failure to do so could result in loss of grant funding in future periods.

**Official's Response:**

See Corrective Action Plan, page 17

<b>Finding Number</b>	2013-003
<b>CFDA Title and Number</b>	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii (14.228)
<b>Federal Award Number / Year</b>	B-Z-08-027-1 B-F-11-1BA-1 B-F-12-1BA-1
<b>Federal Agency</b>	United States Department of Housing and Urban Development
<b>Pass-Through Agency</b>	Ohio Department of Development

**NONCOMPLIANCE AND MATERIAL WEAKNESS - REPORTING**

**24 CFR §91.520(a)** provides, in part, that each jurisdiction that has an approved consolidated plan shall annually review and report, in a form prescribed by HUD, on the progress it has made in carrying out its strategic plan and its action plan. This performance report shall be submitted to HUD within 90 days after the close of the jurisdiction's program year.

**24 CFR §91.520(d)** provides, in part, that for CDBG recipients, the report shall include a description of the use of CDBG funds during the program year and an assessment by the jurisdiction of the relationship of that use to the priorities and specific objectives identified in the plan, giving special attention to the highest priority activities that were identified. This element of the report must specify the nature of and reasons for any changes in its program objectives and indications of how the jurisdiction would change its programs as a result of its experiences.

The County did not file the following reports to Ohio Department of Development in a timely manner:

<u>Report</u>	<u>Due Date</u>	<u>Date Filed</u>
Fiscal Year 12 Formula Grant Status Report	April 19, 2013	August 9, 2013
Fiscal Year 12 Formula Grant Status Report	September 19, 2013	October 23, 2013
Fiscal Year 11 Formula Grant Status Report	April 19, 2013	August 19, 2013
Fiscal Year 2011 Formula Grant Final report	September 12, 2013	March 5, 2014

Additionally Neighborhood Stabilization Program grant final report was due May 31, 2013 and submitted to the Ohio Department of Development on April 26, 2013. However, due to errors in the report, numerous revised versions of the report were required to be submitted. The errors in the report had not been corrected as of September 3, 2014 and the grant could not be closed out by the State.

The County should implement policies and procedures to verify that grant status reports and the final reports are accurately prepared and submitted to the Ohio Department of Development by the required deadlines. Someone independent of the reporting process should review the report before it is submitted for approval. Failure to do so could result in loss of grant revenues or delay in grant approval process.

**Official's Response:**

See Corrective Action Plan, page 17

<b>Finding Number</b>	2013-004
<b>CFDA Title and Number</b>	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii (14.228)
<b>Federal Award Number / Year</b>	B-Z-08-027-1 B-F-11-1BA-1 B-F-12-1BA-1
<b>Federal Agency</b>	United States Department of Housing and Urban Development
<b>Pass-Through Agency</b>	Ohio Department of Development

**NONCOMPLIANCE AND MATERIAL WEAKNESS –SUB-RECIPIENT MONITORING**

**31 USC §7502(f)(2)(B)** states that each pass-through entity shall monitor the sub-recipient's use of Federal awards through site visits, limited scope audits, or other means. **31 USC §7502(f)(2) (C)** requires that each pass-through entity review the audit of a sub-recipient as necessary to determine whether prompt and appropriate corrective action has been taken with respect to audit findings, as defined by the Director, pertaining to Federal awards provided to the sub-recipient by the pass-through entity.

The County entered into sub-grant agreements under the Neighborhood Stabilization Grant with the City of Xenia in the amount of \$546,000, the City of Fairborn in the amount of \$556,500, and Clark County in the amount of \$418,000.

However, there was no indication that the County performed sub-recipient monitoring as required under the above referenced federal statute.

The County should implement policies and procedures over sub-recipient monitoring to verify that the grant funds were used in accordance with applicable grant requirements. Failure to do so could result in material noncompliance at sub-grantee level going unnoticed and the County being liable for questioned cost and noncompliance noted in sub-grantee audits.

**Official's Response:**

See Corrective Action Plan, page 17

**FINANCIAL CONDITION  
GREENE COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A -133 § .315 (c)  
DECEMBER 31, 2013**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2013-002	Greene County will implement a procedure requiring all cash drawdowns to be reduced below the \$5,000 threshold within 15 days of receipt. However, there is no requirement in the county's grant agreement with the Ohio Development Services agency to return unspent grant proceeds or interest earned on a quarterly basis. Rather, the grant agreement calls for return of those funds within 30 days of the expiration of the grant agreement.	12-31-14	Cherise Schell
2013-003	Greene County will implement a policy and procedure to ensure the accuracy and timeliness of the preparation and return of both the status and final reports to the Ohio Development Services Agency. In addition, reports will be reviewed by the Director and Fiscal Support staff of the Greene County Department of Development prior to their submission to ODSA.	Immediate	Cherise Schell
2013-004	Greene County will adopt the State recommended procedures for sub-recipient monitoring on any future grants whereby the county is acting as the lead-grantee. However, Greene County is a small city and not an entitlement community; this means that Greene County is a sub-recipient of the State. The sub-recipient monitoring referenced in the audit report as it pertains to the Neighborhood Stabilization Program grant, was performed by the Ohio Development Services Agency staff as they were the direct HUD grantee	12-31-14	Cherise Schell

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# COMPREHENSIVE ANNUAL FINANCIAL REPORT



**GREENE COUNTY**  
*Ohio*

— Year Ending December 31, 2013 —





# **INTRODUCTORY SECTION**

**MAKING A DIFFERENCE  
FOR GREENE COUNTY**



**GREENE COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**



**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

Prepared by

The Greene County Auditor

**David A. Graham**

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**GREENE COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2013  
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**DAVID A. GRAHAM**  
Greene County Auditor  
69 Greene Street  
Room 200  
Xenia, Ohio 45385  
(937) 562-5065  
(937) 426-1779 ext.5065  
Fax (937) 562-5079

Main Office	937-562-5065
Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5076
Manufactured Home	562-5074

August 29, 2014

Honorable Robert J. Glaser, Jr., Commissioner  
Honorable Alan G. Anderson, Commissioner  
Honorable Thomas Koogler, Commissioner  
Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2013. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

Responsibility for both the accuracy of the data, and the completeness and fairness of this report, including all disclosures, rests with the Greene County Auditor's Office. The enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various departments of Greene County. All disclosures necessary to enable the reader to gain an understanding of Greene County's activities have been included.

The County's day-to-day accounting records are maintained on a basis other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records for all Governmental Funds are converted to the modified accrual basis; whereby, revenues are recognized when measurable and available, and expenditures are recognized in the period in which the fund liability is incurred. Then, the accounting records of the Governmental Funds, along with those for the Enterprise and Fiduciary Funds, are converted to the full accrual basis; whereby, revenues are recognized when earned, and expenses are recognized in the period incurred. The full accrual information is presented on the Statement of Net Position and the Statement of Activities. A further explanation of the three basis of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of the non-GAAP basis to GAAP basis of accounting may be found in Notes A and J, respectively, of the Notes to the Basic Financial Statements.

The County's day-to-day accounting system in the Auditor's office helps provide for the adequacy of internal accounting controls. The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived.

The County Auditor's office utilizes a fully automated accounting system as well as automated systems of control for capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the Bookkeeping Department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Included in this report is an Auditor of State's unmodified opinion rendered on the County's basic financial statements for the year ending December 31, 2013. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management Discussion and Analysis can be found on page 16 of the financial section of this report.

## **PROFILE OF THE GOVERNMENT**

Greene County was formed by an action of the Ohio General Assembly in 1803 and was named for Revolutionary War hero, General Nathaniel Greene. Greene County is the sixteenth largest county in Ohio with a total area of 421 square miles. The County is divided into twelve townships and has seven cities and six villages within its boundaries.

The County has only those powers, and powers incidental thereto, conferred upon it by Ohio statutes. A three-member Board of County Commissioners (The Board) is elected at large. The Board's three members are elected to four-year terms. The Board serves as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board adopts the annual operating budget and makes the annual appropriation measure for expenditure of all county monies. The Board appoints a County Administrator, who directs and supervises activities of those departments directly under the oversight of the Board. The Administrator acts for the Commissioners' as the principal liaison to other county officials, boards and other political subdivisions.

The County Auditor is the fiscal officer for the County and the property tax assessor for all political subdivisions within the County. The Auditor conducts a complete reappraisal every six years, with a three-year update, of all real property within the County. As chief fiscal officer, no county contract may be made without the Auditor's certification that funds are available or will be available for payment of the contract. The Auditor is responsible for maintaining records of all financial matters and issuing warrants for payment on all liabilities incurred by the County. The Auditor, after balancing tax collections with the County Treasurer, distributes all tax revenue to the appropriate political subdivision according to the tax rates of each subdivision.

The County Treasurer is the custodian of all county funds and is responsible for the collection of all property tax monies. The Treasurer is also responsible for the investment of county funds as specified by Ohio law. The Treasurer must make daily reports to the County Auditor showing the County's receipts, expenditures, and cash balances. These records are balanced with those of the County Auditor.

Other elected officials serving four-year terms include the Prosecuting Attorney, Sheriff, Coroner, Engineer, Recorder, and Clerk of Courts. The Common Pleas Court Judges, the Domestic Relations Court Judge, the Probate Court Judge, and the Juvenile Court Judge are all elected to six-year terms. The County is served by the Second District Court of Appeals headquartered in Dayton, Ohio.

## **ECONOMIC CONDITION AND OUTLOOK**

The County has started to put the recession that affected the national and state economy behind it. New construction in the County began to rebound. Unemployment remained at about 7% during 2013. Wright Patterson Air Force Base has been a stabilizing factor not just for the County but for the entire region over the past several years. Its impact will only grow as operations are consolidated there. As the economy rebounds, the County is in position to quickly benefit from economic growth by having retail and office space that is available to companies looking to expand or to new business ventures looking to get started.

While development in the western portion of the County continues to bring commercial and residential growth, the eastern portion of the County has maintained its agricultural roots. The County consists of nearly 244,000 acres of which 177,000 remain agricultural. This provides Greene County with diversity that cannot be seen in many counties in Ohio.

Greene County is rich in quality institutions of higher learning. Few counties in Ohio offer its citizens the educational opportunities that Greene County affords its citizens. Sinclair Community College, Clark State, Wright State University, Cedarville University, Central State University, Wilberforce University, Antioch College, the Greene County Career Center and Park College located on the grounds of Wright Patterson Air Force Base all provide the citizens with the opportunity to improve themselves through higher education. In addition, WPAFB is home to the Air Force Institute of Technology, the Air Forces' graduate school for engineering and management.

Wright-Patterson Air Force Base (WPAFB) is one of the largest, most diverse and organizationally complex Air Force installations in the world. Past, present and future are inextricably linked here, from the pioneering flights of the Wright brothers to the development of today's most advanced aircraft and aerial systems. Missions for the base's more than 60 units vary from acquisition and logistics management, to research and development, advanced education, flight operations, and a vast array of other activities. WPAFB is by far the largest employer in the County. WPAFB's demand for technical skills has helped support the colleges and universities in Greene County. WPAFB employs more than 27,000 military and civilian workers, but has also spurred local contractors working in high tech fields that help support development projects at the Air Force base.

Additional jobs will be coming to the area due to expansion at the base as the results of the most recent Base Realignment and Closure (BRAC) study. As a result of changes brought about by BRAC, WPAFB will receive an additional 1,200 military and civilian positions on the base. The additional units will support missions in the areas of aerospace medicine research, human performance and sensors research. Approximately \$332 million in construction and renovation will take place to prepare facilities for new missions. The WPAFB will become the home of Centers of Excellence for Human Performance and Sensors Research. Construction and transition activities at WPAFB will continue through 2014.

Maintaining the County's small town roots, many local communities have festivals, such as the Sweet Corn Festival in Fairborn, the Community Festival in Xenia, Popcorn Festival in Beavercreek, Sugar Maple Festival in Bellbrook, Potato Festival in Spring Valley, Bean Festival in Jamestown, Old Clifton Days in Clifton and Cedarfest in Cedarville. Tourist attractions include the National Museum of the United State Air Force, the oldest and largest military aviation museum in the world and the National Afro-American Museum in Wilberforce. Construction continues on the County's system of bicycle paths which have become part of a larger network, not only connecting throughout the County, but also throughout the region. The Nutter Center at Wright State University offers the top names in music entertainment and NCAA Division I basketball. The County has several outdoor facilities such as John Bryan State Park in Yellow Springs, Sugarcreek Reserve in Bellbrook and the Clifton Gorge State Nature Preserve in Clifton.

Greene County continues to foster strong government-business relationships. Quality commercial, residential and educational opportunities will continue to attract individuals and businesses to Greene County in the future.

## **RELEVANT FINANCIAL POLICIES**

The County maintains a budget stabilization reserve within its general fund of \$2.25 million, the maximum allowed under state statute. The County policy is to attempt to maintain a 10% carryover balance in the general fund, which provides sufficient resources until the property tax settlement is received.

In order to ensure the vehicle and computer needs of the County are funded on a continuing basis, the County sets aside money to replace all vehicles and computer equipment based on a schedule which takes into consideration the equipments age and condition.

## **MAJOR INITIATIVES**

The County continues to closely monitor the budget; however it did for the first time in three years provide pay increases for its employees. The county also invested in a new communication system to be used by first responders throughout the County.

Growth in the local economy has been modest. Local governments throughout the state continue to struggle as a result of cuts made by the State of Ohio in its funding local government functions. The

County has however positioned itself to absorb these reductions in revenue and continues to be optimistic about the county's financial future.

### **GFOA CERTIFICATE OF ACHIEVEMENT**

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its CAFR for the fiscal year ended December 31, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such CAFR must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last twenty-seven consecutive years (fiscal years ended 1986 - 2011). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

### **ACKNOWLEDGMENTS**

This report was made possible through the efforts of the employees and elected officials of Greene County. I would like to especially thank Charles "Butch" Kieninger. Mr. Kieninger began working in the County Auditor's Office in 1994, and was the primary reason the county was able to obtain so many CAFR awards.

Sincerely,

A handwritten signature in black ink that reads "David A. Graham". The signature is written in a cursive, slightly slanted style.

David A. Graham  
Greene County Auditor

**GREENE COUNTY, OHIO  
ELECTED OFFICIALS  
AS OF DECEMBER 31, 2013**

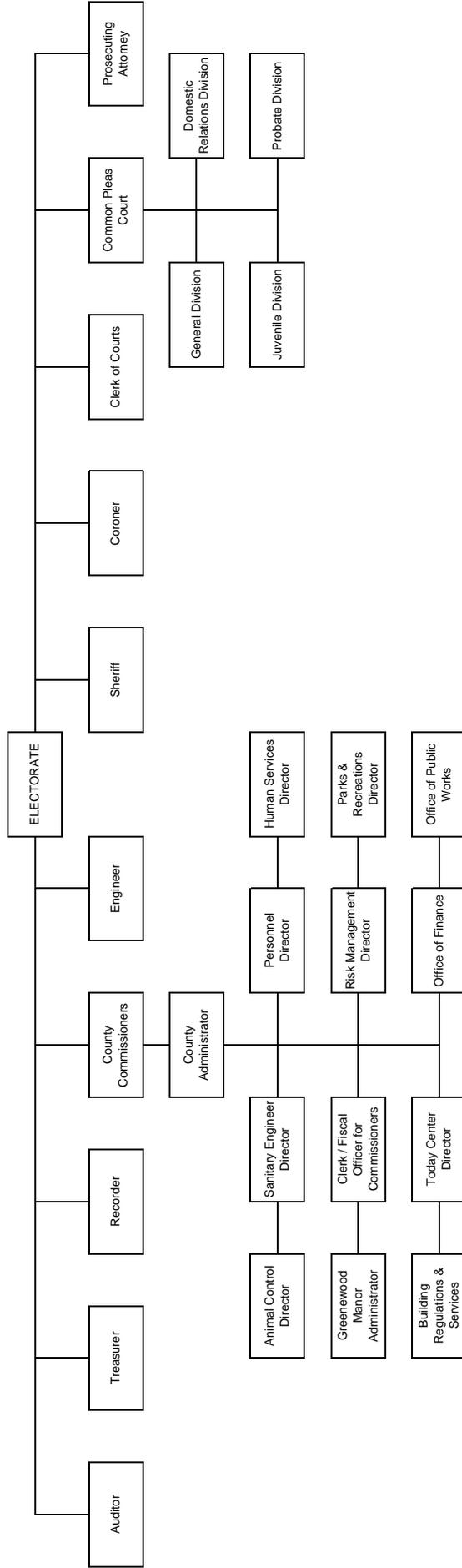
**County Elected Officials:**

Robert J. Glaser, Jr. ....Commission President  
Alan G. Anderson .....Commissioner  
Thomas Koogler .....Commissioner  
David A. Graham .....Auditor  
Richard D. Gould, CPA .....Treasurer  
Stephen K. Haller .....Prosecutor  
Terri A. Mazur.....Clerk of Courts  
Kevin L. Sharrett.....Coroner  
Gene C. Fischer .....Sheriff  
Eric C. Sears .....Recorder  
Robert N. Geyer .....Engineer

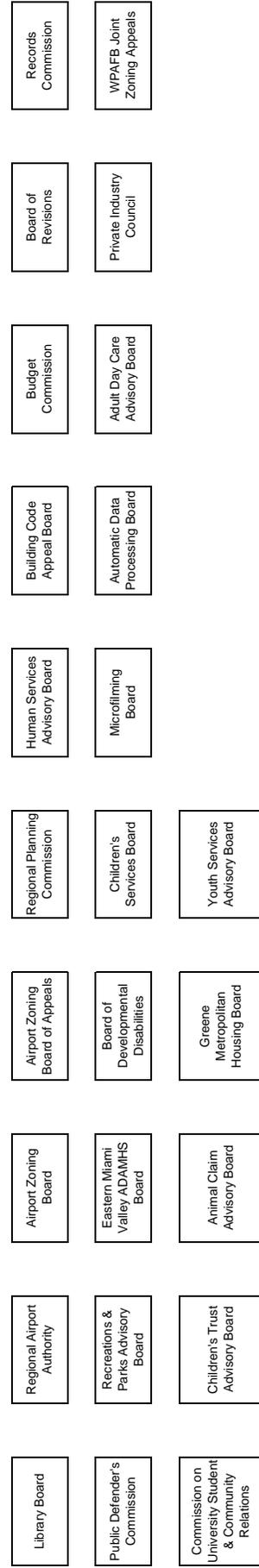
**Common Pleas Court Judges:**

General Division	Hon. Michael A. Buckwalter .....Judge
General Division	Hon. Stephen A. Wolaver .....Administrative Judge
Domestic Relations Division	Hon. Steven L. Hurley. ....Judge
Probate Division	Hon. Robert A. Hagler .....Judge
Juvenile Division	Hon. Robert W. Hutcheson .....Presiding Judge

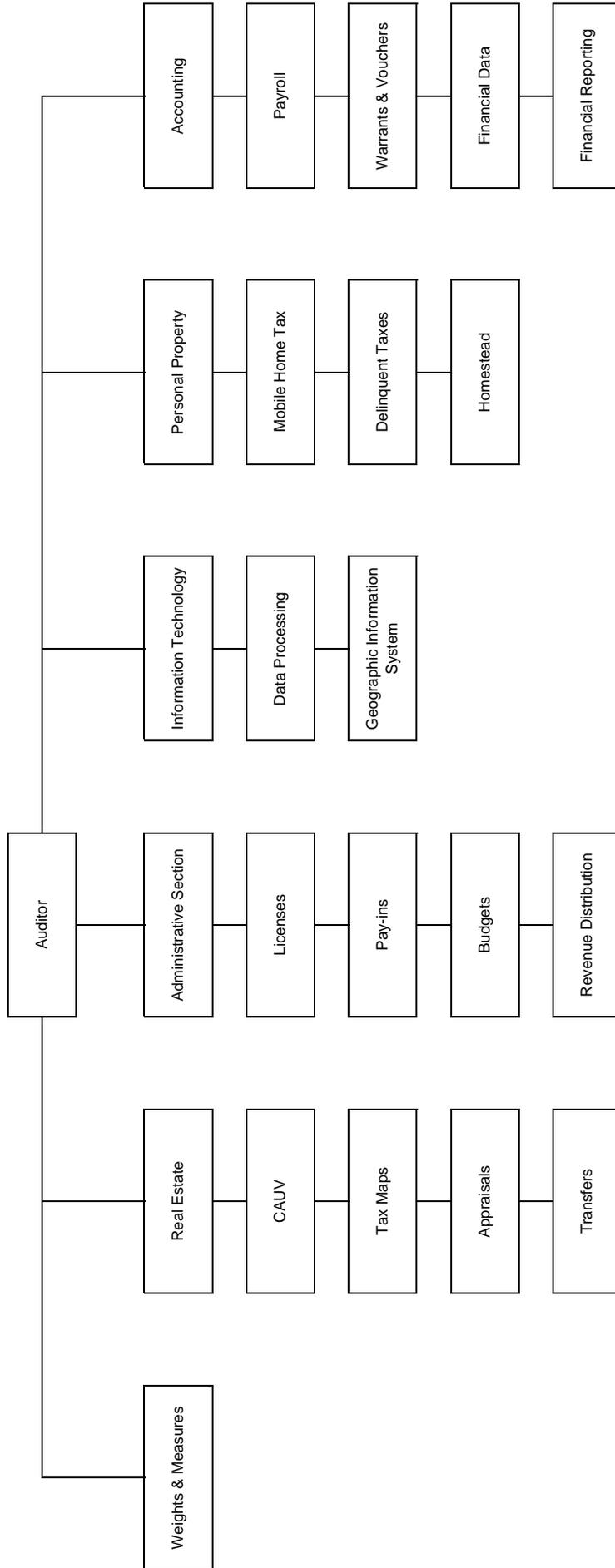
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:



GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART





Government Finance Officers Association

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

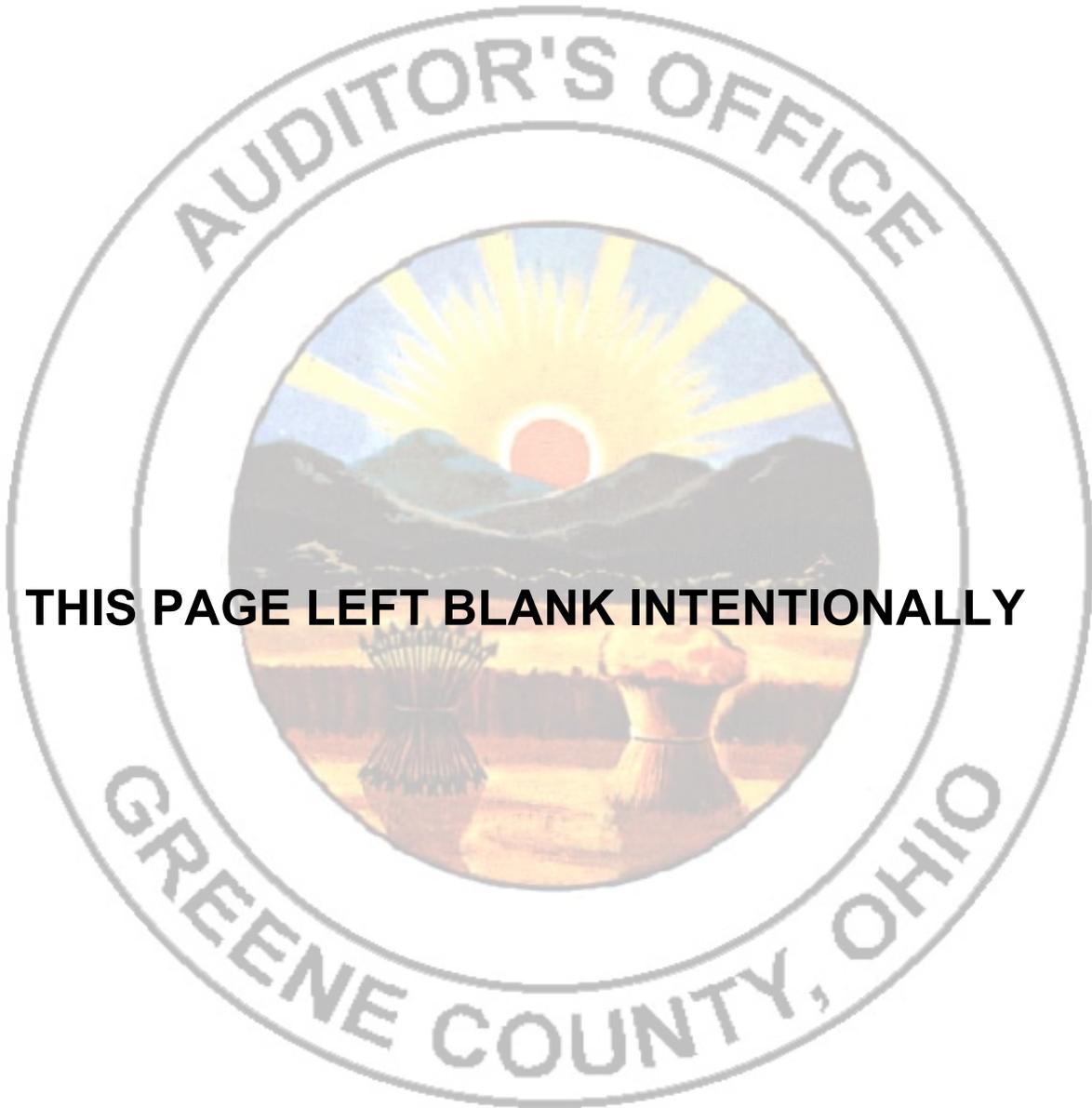
Presented to

**Greene County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2012**

Executive Director/CEO



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

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# **FINANCIAL SECTION**

**MAKING A DIFFERENCE  
FOR GREENE COUNTY**





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Honorable County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
Greene County  
69 Greene Street  
Xenia, Ohio 45385

To the County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Department of Job and Family Services Fund, Board of Developmental Disabilities Fund, Motor Vehicle Road and Bridge Fund, and Children Services Board Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note Q to the financial statements, during the year ended December 31, 2013, the County adopted the provisions of Governmental Accounting Standard No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statement No. 14 and No. 39* and Governmental Accounting Standard No. 65, *Items Previously Reported as Assets and Liabilities*. We did not modify our opinion regarding this matter.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and *Schedules for infrastructure assets accounted for using the modified approach*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

*Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, capital assets used in operation of governmental fund schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Honorable County Commissioners  
Honorable County Auditor  
Honorable county Treasurer  
Greene County  
Independent Auditor's Report  
Page 3

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



**Dave Rust**  
Auditor of State  
Columbus, Ohio

August 29, 2014

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2013**

As management of Greene County (the County), we offer readers of the County's financial statement this narrative overview and analysis of the financial activities of the County for the year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 4-7 of this report.

**Financial Highlights**

- The assets of the County exceeded its liabilities and deferred inflows at December 31, 2013, by \$357,845,103. Of this amount, governmental activities have \$27,325,592 in unrestricted net position which may be used to meet the County's ongoing obligations to citizens and creditors.
- The net position of the governmental activities increased 2% while the business type activities increased 2.3%
- The revenue of the governmental activities increased \$5.4 million from the amounts reported in 2012. Of this, program revenues increased \$2.9 million while general revenues increased \$2.5 million from amounts reported in the prior year. During this same period, governmental activities' expenses increased \$4.3 million or 4%.
- In the business-type activities revenues decreased \$1.0 million which was the result of a decrease in program revenues of \$1.6 million and an increase in general revenues of \$.6 million. During this time expenses increased \$2.5 million or 9.6%.
- As of December 31, 2013, the County's governmental funds reported combined ending fund balances of \$89.7 million, an increase of \$.6 million in comparison with the prior year. Of the ending fund balance \$26.1 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements increased \$3.9 million from what they had been in the previous year, while expenditures increased \$7.7 million or 7.1% of what had been expended in 2012.
- The County's outstanding debt decreased by \$1.1 million or 3.5% in governmental activities and decreased \$12.4 million or -6.5% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 2.6% higher than they were budgeted and expenditures were 90.8% of the amounts budgeted.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements including budgetary statements for the general and major special revenue funds, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**Government-wide financial statements:** The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some transactions that will result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include legislative and executive, judicial, public safety, public works, health, human services, conservation and recreation, and community and economic development.

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2013(Continued)**

**Fund financial statements:** 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. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental fund financial statements is more narrow 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 government's near-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 thirty-six governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Department of Job and Family Services, Board of Developmental Disabilities, Motor Vehicle Road and Bridge, and Children Services Board, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the general fund and each major special revenue fund to demonstrate compliance with the budget.

Proprietary funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water and sewer operations. Internal service funds are accounting devices used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its self-insurance program. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer activities since both are considered to be major funds of the County. Because the internal service fund is the only remaining proprietary fund it is being presented as a separate fund even though it does not meet the criteria of a major fund established in Governmental Accounting Standards Board No. 34.

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

**Notes to the basic financial statements:** The notes provide additional information that is essential to gain 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 certain required supplementary information required by Governmental Accounting Standards Board Statement No. 34 relating to disclosure about infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on infrastructure.

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2013(Continued)**

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$357,845,103 as of December 31, 2013.

**Greene County's Net Position**  
(Expressed in Thousands of Dollars)

	Government Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and Other Assets	\$ 143,346	\$ 144,812	\$ 33,740	\$ 38,907	\$ 177,086	\$ 183,719
Capital Assets	<u>159,131</u>	<u>160,070</u>	<u>268,767</u>	<u>274,330</u>	<u>427,898</u>	<u>434,400</u>
Total Assets	302,477	304,882	302,507	313,237	604,984	618,119
Deferred Outflows	707	728	9,555	8,491	10,262	9,219
Long-term Liabilities	29,494	36,182	167,187	181,227	196,681	217,409
Other Liabilities	<u>12,535</u>	<u>8,032</u>	<u>12,039</u>	<u>10,589</u>	<u>24,574</u>	<u>18,621</u>
Total Liabilities	42,029	44,214	179,226	191,816	221,255	236,030
Deferred Inflows	36,146	40,750	-	-	36,146	40,750
Net Investment in Capital Assets	134,487	133,456	100,724	90,885	235,211	224,341
Restricted	63,196	60,330	1,995	8,607	65,191	68,937
Unrestricted	<u>27,326</u>	<u>26,860</u>	<u>30,117</u>	<u>30,420</u>	<u>57,443</u>	<u>57,280</u>
Total Net Position	<u>\$ 225,009</u>	<u>\$ 220,646</u>	<u>\$ 132,836</u>	<u>\$ 129,912</u>	<u>\$ 357,845</u>	<u>\$ 350,558</u>

By far the largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position is resources that are subject to external restriction on how they may be used. The remaining balance is unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2013, as in 2012, the County is able to report positive balances in all three categories of total net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

For governmental activities, total assets decreased approximately \$2.4 million. This decrease was primarily the result of decreases in amounts due from other governments in Job and Family Services due to timing in receiving grant monies and decreases in grants received for road and bridge and community and economic development activities. Long-term liabilities decreased \$6.7 million due to the principal payment on outstanding debt and a reduction in compensated absences as a result of changes in the State of Ohio Public Employees Retirement System (OPERS) making it advantageous for employees who are eligible to retire.

For business-type activities, net position increased \$2.9 million during 2013. This increase was the result of revenues exceeding expenditures by \$2.9 million during 2013. A decrease in assets restricted for debt service deposits and an increase in loss on debt refunding were directly related to the County defeasing three revenue bonds during 2013.

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2013(Continued)**

Greene County's Changes in Net Position  
(Expressed in Thousands of Dollars)

	Governmental		Business-type		Total	
	2013	2012	2013	2012	2013	2012
<b>Revenues:</b>						
Program Revenues:						
Charges for Services	\$ 17,025	\$ 17,305	\$ 29,224	\$ 31,124	\$ 46,249	\$ 48,429
Operating Grants/Contributions	35,584	32,521	-	-	35,584	32,521
Capital Grants/Contributions	409	272	478	176	887	448
General Revenues:						
Property Taxes	36,371	34,772	-	-	36,371	34,772
Sales Tax	22,963	22,576	-	-	22,963	22,576
Other Taxes	919	938	-	-	919	938
Unrestricted Grants	2,328	1,703	-	-	2,328	1,703
Interest	774	523	255	41	1,029	564
Other	1,587	1,958	1,251	900	2,838	2,858
<b>Total Revenues</b>	<b>117,960</b>	<b>112,568</b>	<b>31,208</b>	<b>32,241</b>	<b>149,168</b>	<b>144,809</b>
<b>Expenses:</b>						
Legislative and Executive	15,446	15,740	-	-	15,446	15,740
Judicial	7,115	7,095	-	-	7,115	7,095
Public Safety	22,770	21,705	-	-	22,770	21,705
Public Works	9,781	9,821	-	-	9,781	9,821
Health	23,913	23,788	-	-	23,913	23,788
Human Services	26,447	25,298	-	-	26,447	25,298
Conservation and Recreation	4,230	2,989	-	-	4,230	2,989
Economic Development	2,088	1,723	-	-	2,088	1,723
Interest and Fiscal Charges	1,798	1,088	-	-	1,798	1,088
Water	-	-	9,930	8,930	9,930	8,930
Sewer	-	-	18,363	16,893	18,363	16,893
<b>Total Expenses</b>	<b>113,588</b>	<b>109,247</b>	<b>28,293</b>	<b>25,823</b>	<b>141,881</b>	<b>135,070</b>
Changes in Net Position Before Transfers	4,372	3,321	2,915	6,418	7,287	9,739
Transfers	(9)	(14)	9	14	-	-
Change in Net Position	4,363	3,307	2,924	6,432	7,287	9,739
Net Position January 1 (Restated)	220,646	217,339	129,912	123,480	350,558	340,819
Net Position December 31	\$ 225,009	\$ 220,646	\$ 132,836	\$ 129,912	\$ 357,845	\$ 350,558

**Analysis of the County's Operations:** The table above provides a summary of the County's operations for 2013 and 2012. The County's financial position improved for both governmental and business-type activities. Some of the more significant changes included:

- Operating grants and contributions increased \$3.1 million primarily due to growth in human services funding related to Job and Family Services and Children's Services.
- Unrestricted grants increased \$.6 million despite cuts by the state of local government funding. The voters of the state approved a constitutional amendment allowing casinos to operate in the state with a portion of the proceeds going to counties.
- Overall governmental expenses increased \$4.3 million in 2013. This increase was the result of several factors: the increased funding for human services through operating grants; a wage increase for county employees which had been frozen for the three previous years; and capital purchases which had been put off during the uncertain economic times.
- The business-type activities continued its positive operations due in large part to a rate increase in 2012 and a restructuring of the debt related to the water and sewer funds.

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2013 (Continued)**

Financial Analysis of the Government's Funds. As noted earlier, Greene County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds:** The focus of Greene County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Greene County's governmental funds reported combined ending fund balances of \$89.7 million, an increase of \$.6 million in comparison with the prior year. Of this, \$26.1 million constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reported separately to indicate that it is not available for new spending because it has been set aside for other purposes.

The general fund is the chief operating fund of the County. As of December 31, 2013, the general fund reported \$26 million in unassigned fund balance and a \$27.6 million in total fund balance. This is an increase of \$2.1 million from amounts reported in the prior year. Within the general fund, the most significant changes were the increases to pooled cash and cash equivalents and unassigned fund balance, both were the result of revenues exceeding expenditures during the year.

Within the General Fund, revenues in 2013 were up \$1.3 million or 3%. The largest parts of this increase occurred in taxes and intergovernmental revenue. Both property taxes, as a result of new construction and sales taxes as a result of a recovering economy increased in 2013. The constitutional amendment related to counties getting a portion of the revenue resulted in the increase in intergovernmental revenue. Expenditures increased by \$1.4 million or 3.7% during 2013 due primarily to salary increases and increased health care costs.

Within the other major governmental funds of the County, the following items of significance were noted:

Departments of Job and Family Services saw an increase in intergovernmental revenues of \$1.2 million. This increase in funding was the result of increased allocations to assist those in need. Expenditures for this fund saw a similar increase.

Board of Developmental Disabilities saw its revenue continue at prior year levels in 2013. Modest increases in tax revenues were offset by reduced State and Federal support.

The Motor Vehicle, Road and Bridge Fund had its revenues increase due to increased grant funding for road and bridge projects.

The Children Services Fund saw intergovernmental revenue increase \$1.2 million while expenditure only increased \$.3 million. The revenue increase was the result of additional grant monies being allocated to the agency whose operations came under the control of the Department of Job and Family Services allowing it to reduce its administrative costs.

**Proprietary Funds:** The County's two proprietary funds are the water fund and the sewer fund, which comprise all of the County's business-type activities. During 2013, the water fund saw an increase in net position of \$22,481 while net position in the sewer fund grew by \$2.9 million. In each fund, operating revenues remained consistent with that seen in 2012. The restructuring of debt within the sewer fund assisted in its positive net position.

**General Fund Budgetary Highlights:** The County made numerous revisions to the original appropriations approved by the County Commissioners. During the year, the appropriations for the general fund were increased \$.5 million. The County's budgeted revenues were increased \$.2 million during the year. Even after this revision to the budget, actual revenue came in \$1.1 million or 2.6% more than the final budgeted amount. The County spent 87.7% of the amount appropriated in the general fund during 2013, resulting in the overall general fund's financial position being \$7.1 million better than budgeted for the year.

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2013 (Continued)**

**Capital Assets:**

Capital Assets Net of Accumulated Depreciation  
(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 2,510	\$ 2,510	\$ 2,093	\$ 2,093	\$ 4,603	\$ 4,603
Infrastructure	130,153	130,046	-	-	130,153	130,046
Construction in Progress	-	-	1,514	28,282	1,514	28,282
Buildings and Improvements	22,065	22,844	7,199	7,484	29,264	30,328
Water and Sewer Lines	-	-	257,031	235,480	257,031	235,480
Equipment	4,403	4,670	929	991	5,332	5,661
<b>Total</b>	<b>\$ 159,131</b>	<b>\$ 160,070</b>	<b>\$ 268,766</b>	<b>\$ 274,330</b>	<b>\$ 427,897</b>	<b>\$ 434,400</b>

The County uses the modified approach to report roads and bridges which are reported as infrastructure in the governmental activities. The County manages its roads using two methods, the Financial Condition Rating which measures the condition of a road by comparing the estimated cost to repair the road to the estimated cost of replacing the road and the Physical Condition Rating which consider factors such as; time since the road had surface maintenance, surface condition (i.e., cracking) from visual observation, traffic volume, traffic type, and Financial Condition Rating. A committee meets and determines the Physical Condition Rating of each County road. Both measurements use a scale of one to five, with five being excellent. It is the County Engineer's policy to maintain 90% of the County roadways at a Physical Condition Rating of three or better. The most recent assessment found that 100% of the County roads have a Physical Condition Rating of three or better, as was the case in the previous two Physical Condition Ratings. For 2013, the County Engineer budgeted \$3,140,098 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$3,102,862.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 97% of the County bridges have a General Appraisal Rating of five or better. Several of those bridges rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2013, the County Engineer budgeted \$37,725 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$19,301.

For more information regarding the County's capital assets, see footnote D of the Notes to the Basic Financial Statements.

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2013 (Continued)**

**Debt:**

	Outstanding Debt					
	(Expressed in Thousands of Dollars)					
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$ 29,051	\$ 30,097	\$ 81,260	\$ 22,805	\$ 110,311	\$ 52,902
Revenue Bonds	-	-	33,064	100,835	33,064	100,835
OWDA/OPWC Related Debt	-	-	60,919	63,757	60,919	63,757
Bond Anticipation Notes	150	244	-	-	150	244
Special Assessment Bonds	-	-	2,334	2,625	2,334	2,625
<b>Total</b>	<u>\$ 29,201</u>	<u>\$ 30,341</u>	<u>\$ 177,577</u>	<u>\$ 190,022</u>	<u>\$ 206,778</u>	<u>\$ 220,363</u>

During 2013, the county's business type activities issued general obligation debt totaling \$69,420,000 which was used to defease all or a portion of three different revenue bonds totaling \$63,690,000. The defeasance was done to take advantage of lower interest rates and reduce the annual required debt payments.

On November 6, 2003, Moody Investors Services upgraded the County's long-term general obligations debt from A1 to Aa3, Moody Investor Services has reaffirmed this rating in subsequent issues. For more information regarding the County's debt, see footnote E and F of the Notes to the Basic Financial Statements.

**Economic Factors and Next Year's Budgets and Rates**

The County's budgeted revenues for the general fund in 2013 are consistent with those appearing in the final budget for 2013. The Board of County Commissioners will review the County's financial position throughout 2013 to determine if the final appropriations for the year need to be adjusted.

As a result of the current economic climate most revenues are expected to remain unchanged from 2013. The County has taken steps to control expenditures in an effort to avoid further cuts. There has been no discussion of any tax increases and with state cuts on the horizon further reductions in grants, which are used to provide services, are expected.

The County's business-type activities are projected to operate slightly above that realized in 2013 due to gradually improving economic conditions within the County. As new construction has slowed, no significant changes in the customer base are expected allowing operating expenditures to remain relatively stable.

**Subsequent Event**

On June 12, 2014, the county issued \$1,148,000 in special assements bonds with governmental commitment. These notes will mature June 11, 2015 and have a 1.25% interest rate. The notes are related to the extension of water and sewer lines.

**Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a detailed overview of the County's finances. If you have questions about this report contact the County Auditor's Office by calling (937) 562-5065, writing the County Auditor at 69 Greene Street, Xenia, Ohio 45385 or visiting the County's web site at [www.co.greene.oh.us](http://www.co.greene.oh.us).

**GREENE COUNTY, OHIO**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2013**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS:</b>			
Pooled Cash and Cash Equivalents.....	\$94,051,578	\$13,926,367	\$107,977,945
Deposits with Segregated Accounts.....	138,532	2,110,048	2,248,580
Receivables (Net of Allowances for Uncollectibles)			
Taxes.....	40,812,305	-	40,812,305
Accounts.....	328,059	3,174,923	3,502,982
Special Assessments.....	23	4,619,056	4,619,079
Accrued Interest.....	257,048	-	257,048
Internal Balances.....	47,285	(47,285)	-
Due From Other Governments.....	7,710,635	-	7,710,635
Prepayments.....	-	159,596	159,596
Inventory: Materials and Supplies.....	-	900,622	900,622
Restricted Assets: Pooled Cash and Cash Equivalents.....	-	6,901,412	6,901,412
Restricted Assets: Debt Service Deposits.....	-	1,995,262	1,995,262
Capital Assets (Net of Accumulated Depreciation).....	26,468,653	265,159,166	291,627,819
Capital Assets Not Being Depreciated.....	132,662,480	3,607,734	136,270,214
<b>TOTAL ASSETS.....</b>	<b>302,476,598</b>	<b>302,506,901</b>	<b>604,983,499</b>
<b>Deferred Outflows:</b>			
Loss on Debt Refunding	706,734	9,555,403	10,262,137
<b>LIABILITIES:</b>			
Accounts Payable.....	4,201,869	313,096	4,514,965
Accrued Wages and Benefits.....	2,476,104	176,185	2,652,289
Due to Other Governments.....	233,142	-	233,142
Accrued Interest Payable.....	88,936	524,495	613,431
Bond Anticipation Notes.....	150,000	-	150,000
Payable from Restricted Assets:			
Matured General Obligation Bonds.....	-	5,000	5,000
Matured General Obligation Bond Interest.....	-	5,981	5,981
Construction Contracts.....	-	33,108	33,108
Matured Special Assessment Bonds			
with Governmental Commitment.....	-	15,000	15,000
Matured Special Assessment Bond Interest			
with Governmental Commitment.....	-	16,997	16,997
Noncurrent Liabilities:			
Due Within One Year.....	5,384,555	10,949,369	16,333,924
Due In More Than One Year.....	29,494,507	167,186,533	196,681,040
<b>TOTAL LIABILITIES.....</b>	<b>42,029,113</b>	<b>179,225,764</b>	<b>221,254,877</b>
<b>Deferred Inflows:</b>			
Property Taxes	36,145,656	-	36,145,656
<b>NET POSITION:</b>			
Net Investment in Capital Assets.....	134,486,920	100,724,285	235,211,205
Restricted for:			
Legislative & Executive.....	7,812,644	-	7,812,644
Public Safety.....	2,612,001	-	2,612,001
Public Works.....	11,150,737	-	11,150,737
Health.....	26,865,384	-	26,865,384
Human Services.....	10,836,266	-	10,836,266
Conservation & Recreation.....	2,160,252	-	2,160,252
Community & Economic Development.....	1,187,320	-	1,187,320
Debt Service.....	479,954	1,995,262	2,475,216
Permanent Fund Nonexpendable Restricted Net Assets....	91,493	-	91,493
Unrestricted.....	27,325,592	30,116,993	57,442,585
<b>TOTAL NET POSITION.....</b>	<b>\$225,008,563</b>	<b>\$132,836,540</b>	<b>\$357,845,103</b>

The notes to the financial statements are an integral part of this statement.

**GREENE COUNTY, OHIO  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Functions/Programs Primary Government	Program Revenues			Net <Expense> Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities:</b>							
Legislative and Executive.....	\$ 15,445,603	\$ 4,584,779	\$ 2,428,092	\$ 409,193	\$ (8,023,539)	\$ -	\$ (8,023,539)
Judicial.....	7,115,444	2,001,833	364,135	-	(4,749,476)	-	(4,749,476)
Public Safety.....	22,769,812	2,815,668	3,550,766	-	(16,403,378)	-	(16,403,378)
Public Works.....	9,780,638	235,223	7,755,476	-	(1,789,939)	-	(1,789,939)
Health.....	23,912,910	850,170	5,354,503	-	(17,708,237)	-	(17,708,237)
Human Services.....	26,446,938	4,786,148	14,191,326	-	(7,469,464)	-	(7,469,464)
Conservation and Recreation.....	4,229,680	133,094	1,179,374	-	(2,917,212)	-	(2,917,212)
Community and Economic Development.....	2,088,390	1,618,479	759,850	-	289,939	-	289,939
Interest and Fiscal Charges.....	1,798,532	-	-	-	(1,798,532)	-	(1,798,532)
<b>Total Governmental Activities.....</b>	<b>113,587,947</b>	<b>17,025,394</b>	<b>35,583,522</b>	<b>409,193</b>	<b>(60,569,838)</b>	<b>-</b>	<b>(60,569,838)</b>
<b>Business-type Activities:</b>							
Water.....	9,930,123	9,529,534	-	92,877	-	(307,712)	(307,712)
Sewer.....	18,362,517	19,694,664	-	384,512	-	1,716,659	1,716,659
<b>Total Business-type Activities.....</b>	<b>28,292,640</b>	<b>29,224,198</b>	<b>-</b>	<b>477,389</b>	<b>-</b>	<b>1,408,947</b>	<b>1,408,947</b>
<b>Total Primary Government.....</b>	<b>\$ 141,880,587</b>	<b>\$ 46,249,592</b>	<b>\$ 35,583,522</b>	<b>\$ 886,582</b>	<b>\$ (60,569,838)</b>	<b>\$ 1,408,947</b>	<b>\$ (59,160,891)</b>

General Revenues:

Taxes:

Property taxes, levied for general purposes.....	\$ 8,597,079	\$ -	\$ 8,597,079
Property taxes, levied for road and bridge maintenance.....	829,641	-	829,641
Property taxes, levied for community mental health services.....	3,992,818	-	3,992,818
Property taxes, levied for children's services.....	5,145,860	-	5,145,860
Property taxes, levied for developmental disability services.....	10,986,447	-	10,986,447
Property taxes, levied for county hospital services.....	3,142,876	-	3,142,876
Property taxes, levied for senior citizen services.....	3,430,574	-	3,430,574
Property taxes, levied for debt retirement.....	245,393	-	245,393
County hotel lodging tax.....	919,495	-	919,495
Sales taxes.....	22,962,447	-	22,962,447
Grants and contributions not restricted to a specific program.....	2,327,645	-	2,327,645
Investment earnings.....	773,697	255,102	1,028,799
Other revenue.....	1,587,376	1,251,049	2,838,425
Transfers.....	(9,029)	9,029	-
Total general revenues and transfers.....	64,932,319	1,515,180	66,447,499
Change in net position.....	4,362,481	2,924,127	7,286,608
Net position - beginning (Restated).....	220,646,082	129,912,413	350,558,495
Net position - ending.....	\$ 225,008,563	\$ 132,836,540	\$ 357,845,103

The notes to the financial statements are an integral part of this statement.

**GREENE COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2013**

	General	Department of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>							
Pooled Cash and Cash Equivalents.....	\$ 24,839,029	\$ 997,172	\$ 25,451,557	\$ 8,963,187	\$ 7,096,571	\$ 20,998,353	\$ 88,345,869
Deposits in Segregated Accounts.....	-	-	-	-	-	138,532	138,532
Receivables (Net of Allowances for Uncollectibles)							
Taxes.....	12,511,537	-	11,291,571	850,769	5,269,777	10,888,651	40,812,305
Accounts.....	49,402	3,521	26,066	50,427	790	197,183	327,389
Special Assessments.....	-	-	-	-	-	23	23
Accrued Interest.....	249,570	-	-	7,323	-	155	257,048
Due from Other Funds.....	102,503	66	-	-	-	2,241	104,810
Interfund Receivable.....	105,216	-	-	-	-	-	105,216
Due from Other Governments.....	1,720,933	-	903,661	3,228,871	840,432	1,016,738	7,710,635
Total Assets.....	<u>\$ 39,578,190</u>	<u>\$ 1,000,759</u>	<u>\$ 37,672,855</u>	<u>\$ 13,100,577</u>	<u>\$ 13,207,570</u>	<u>\$ 33,241,876</u>	<u>\$ 137,801,827</u>
<b>LIABILITIES:</b>							
Liabilities:							
Accounts Payable.....	\$ 485,704	\$ 107,342	\$ 154,453	\$ 910,396	\$ 284,397	\$ 449,577	\$ 2,391,869
Accrued Wages and Benefits.....	1,246,606	276,274	358,242	128,069	28,354	438,559	2,476,104
Due to Other Funds.....	22	7,814	9,261	32,903	345	49,183	99,528
Due to Other Governments.....	-	118,142	-	-	-	115,000	233,142
Accrued Interest Payable.....	-	-	-	-	-	296	296
Interfund Payable.....	-	-	-	-	-	105,216	105,216
Bond Anticipation Notes.....	-	-	-	-	-	150,000	150,000
Total Liabilities.....	<u>1,732,332</u>	<u>509,572</u>	<u>521,956</u>	<u>1,071,368</u>	<u>313,096</u>	<u>1,307,831</u>	<u>5,456,155</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Property Taxes Not Levied to Finance Current Year Operations.....	8,569,494	-	11,016,065	830,091	5,141,695	10,588,311	36,145,656
Unavailable Revenue.....	1,723,997	-	996,020	2,197,378	472,267	1,113,305	6,502,967
Total Deferred Inflows of Resources.....	<u>10,293,491</u>	<u>-</u>	<u>12,012,085</u>	<u>3,027,469</u>	<u>5,613,962</u>	<u>11,701,616</u>	<u>42,648,623</u>
<b>FUND BALANCES:</b>							
Nonspendable.....	207,719	66	-	-	-	93,734	301,519
Restricted.....	-	491,121	25,138,814	9,001,740	7,280,512	19,185,029	61,097,216
Committed.....	-	-	-	-	-	953,666	953,666
Assigned.....	1,195,023	-	-	-	-	-	1,195,023
Unassigned.....	26,149,625	-	-	-	-	-	26,149,625
Total Fund Balances.....	<u>27,552,367</u>	<u>491,187</u>	<u>25,138,814</u>	<u>9,001,740</u>	<u>7,280,512</u>	<u>20,232,429</u>	<u>89,697,049</u>
Total Liabilities, Deferred Inflows and Fund Balances.....							
	<u>\$ 39,578,190</u>	<u>\$ 1,000,759</u>	<u>\$ 37,672,855</u>	<u>\$ 13,100,577</u>	<u>\$ 13,207,570</u>	<u>\$ 33,241,876</u>	<u>\$ 137,801,827</u>

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

Internal service funds are used by the County to charge the costs of providing health care insurance to County employees. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.....	\$ 3,938,382
Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(28,203,427)
The unamortized loss on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability.....	706,734
The unamortized discount on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability.....	49,999
The unamortized premium on the refunding of debt is not recognized in the current period and, therefore, is not reported as a fund liability.....	(897,519)
Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(88,640)
Accrued compensated absences obligations are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(5,828,115)
The difference in net position between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods.....	6,502,967
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.....	159,131,133
Net position of governmental activities.....	<u>\$ 225,008,563</u>

The notes to the financial statement are an integral part of this statement.

**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	General	Department of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services Board	Other Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>							
Taxes.....	\$ 31,352,629	-	\$ 10,683,239	\$ 806,877	\$ 5,004,978	\$ 11,412,547	\$ 59,260,270
Charges for Services.....	5,763,458	-	175,510	209,891	34,918	8,346,636	14,530,413
Licenses and Permits.....	749,490	-	-	-	-	256,816	1,006,306
Fines and Forfeitures.....	389,891	-	-	144,929	-	468,469	1,003,289
Intergovernmental Revenues.....	5,064,866	7,660,423	4,470,363	7,764,048	4,890,846	8,260,415	38,110,961
Special Assessments.....	-	-	-	41,607	-	443,779	485,386
Investment Earnings.....	488,685	-	-	22,183	-	117,028	627,896
Other Revenue.....	141,603	99,859	187,634	214,216	36,480	629,720	1,309,512
<b>Total Revenues.....</b>	<b>43,950,622</b>	<b>7,760,282</b>	<b>15,516,746</b>	<b>9,203,751</b>	<b>9,967,222</b>	<b>29,935,410</b>	<b>116,334,033</b>
<b>EXPENDITURES:</b>							
Current:							
General Government:							
Legislative and Executive.....	13,728,399	-	-	-	-	1,858,811	15,587,210
Judicial.....	7,092,786	-	-	-	-	-	7,092,786
Public Safety.....	14,269,170	-	-	-	-	5,998,054	20,267,224
Public Works.....	579,262	-	-	9,064,134	-	7,366	9,650,762
Health.....	386,075	-	15,236,687	-	-	8,432,884	24,055,646
Human Services.....	731,420	9,197,148	-	-	7,718,658	9,756,526	27,403,752
Conservation and Recreation.....	2,155,719	-	-	-	-	2,094,490	4,250,209
Community and Economic Development.....	248,637	-	-	-	-	1,882,940	2,131,577
Capital Outlay.....	-	-	-	-	-	2,530,963	2,530,963
Debt Service:							
Principal Retirement.....	-	-	-	-	-	1,005,000	1,005,000
Interest and Fiscal Charges.....	738,392	-	-	-	-	1,081,404	1,819,796
<b>Total Expenditures.....</b>	<b>39,929,860</b>	<b>9,197,148</b>	<b>15,236,687</b>	<b>9,064,134</b>	<b>7,718,658</b>	<b>34,648,438</b>	<b>115,794,925</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures.....</b>	<b>4,020,762</b>	<b>(1,436,866)</b>	<b>280,059</b>	<b>139,617</b>	<b>2,248,564</b>	<b>(4,713,028)</b>	<b>539,108</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Sales of Capital Assets.....	26,397	97	-	4,500	-	1,575	32,569
Transfers In.....	3,517	278,750	-	4,769	-	2,020,214	2,307,250
Transfers Out.....	(1,995,387)	-	-	-	-	(321,857)	(2,317,244)
<b>Total Other Financing Sources (Uses).....</b>	<b>(1,965,473)</b>	<b>278,847</b>	<b>-</b>	<b>9,269</b>	<b>-</b>	<b>1,699,932</b>	<b>22,575</b>
<b>Net Change in Fund Balance.....</b>	<b>2,055,289</b>	<b>(1,158,019)</b>	<b>280,059</b>	<b>148,886</b>	<b>2,248,564</b>	<b>(3,013,096)</b>	<b>561,683</b>
<b>Fund Balance (Deficit) at the Beginning of the Year.....</b>	<b>25,497,078</b>	<b>1,649,206</b>	<b>24,858,755</b>	<b>8,852,854</b>	<b>5,031,948</b>	<b>23,245,525</b>	<b>89,135,366</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ 27,552,367</b>	<b>\$ 491,187</b>	<b>\$ 25,138,814</b>	<b>\$ 9,001,740</b>	<b>\$ 7,280,512</b>	<b>\$ 20,232,429</b>	<b>\$ 89,697,049</b>

The notes to the financial statements are an integral part of this statement.

**GREENE 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, 2013**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds.....	\$ 561,683
The change in net position of certain activities within the internal service fund is reported with governmental activities.....	278,769
The compensated absences portion of accrued wages and benefits in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.....	2,087,360
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.....	1,005,000
The amortization of a loss on the refunding of debt or the premium/discount on the issuance of debt do not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.....	20,132
Accrued interest expense in the statement of activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.....	1,132
The difference in the change in net position between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods.....	1,347,560
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....	(1,655,947)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements.....	733,044
Disposal of capital assets is only reported to the extent proceeds are received from the sale of the capital asset on the fund level statements. On the entity wide statements the gain or loss from the disposal of the asset is determined and reflected in the statements.....	<u>(16,252)</u>
Change in net position of governmental activities.....	<u><u>\$ 4,362,481</u></u>

**The notes to the financial statements are an integral part of this statement.**

**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 30,268,600	\$ 30,268,600	\$ 31,278,980	\$ 1,010,380
Charges for Services.....	4,567,100	4,744,590	5,802,179	1,057,589
Licenses and Permits.....	743,500	743,500	749,490	5,990
Fines and Forfeitures.....	5,900	5,900	389,891	383,991
Intergovernmental.....	4,489,000	4,489,000	5,056,666	567,666
Investment Earnings.....	1,143,200	1,143,200	1,032,830	(110,370)
Other.....	2,009,100	2,005,698	218,980	(1,786,718)
<b>Total Revenues.....</b>	<b>43,226,400</b>	<b>43,400,488</b>	<b>44,529,016</b>	<b>1,128,528</b>
<b>Expenditures:</b>				
<b>General Government:</b>				
Legislative and Executive.....	17,504,323	17,561,010	14,616,841	2,944,169
Judicial.....	7,293,955	7,451,874	7,155,560	296,314
Public Safety.....	14,901,815	14,914,708	14,633,784	280,924
Public Works.....	916,764	917,967	626,131	291,836
Health.....	423,606	423,606	386,075	37,531
Human Services.....	807,331	809,108	789,641	19,467
Conservation and Recreation.....	2,254,166	2,258,951	2,213,780	45,171
Community and Economic Development.....	436,204	437,519	253,866	183,653
<b>Total Expenditures.....</b>	<b>44,538,164</b>	<b>44,774,743</b>	<b>40,675,678</b>	<b>4,099,065</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,311,764)	(1,374,255)	3,853,338	5,227,593
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Sale of Capital Assets.....	9,000	9,000	26,397	17,397
Transfers In.....	215,500	215,500	3,517	(211,983)
Transfers Out.....	(3,554,824)	(3,793,717)	(1,995,387)	1,798,330
Advances In.....	-	-	132,538	132,538
Advances Out.....	(190,313)	(203,538)	(97,288)	106,250
Repayment of Loans to Other Governments.....	-	-	39,000	39,000
Loans to Other Governments.....	-	-	(28,500)	(28,500)
<b>Total Other Financing Sources / (Uses).....</b>	<b>(3,520,637)</b>	<b>(3,772,755)</b>	<b>(1,919,723)</b>	<b>1,853,032</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(4,832,401)	(5,147,010)	1,933,615	7,080,625
Fund Balance (Deficit) at Beginning of Year.....	19,437,285	19,437,285	19,437,285	-
Prior Year Encumbrances Appropriated.....	2,293,943	2,293,943	2,293,943	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 16,898,827</b>	<b>\$ 16,584,218</b>	<b>\$ 23,664,843</b>	<b>\$ 7,080,625</b>

**The notes to the financial statements are an integral part of this statement.**

**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEPARTMENT OF JOB AND FAMILY SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 10,098,854	\$ 9,848,854	\$ 8,922,481	\$ (926,373)
Other.....	4,874,896	374,896	152,022	(222,874)
Total Revenues.....	14,973,750	10,223,750	9,074,503	(1,149,247)
Expenditures:				
Human Services.....	15,398,670	10,434,900	9,467,074	967,826
Total Expenditures.....	15,398,670	10,434,900	9,467,074	967,826
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(424,920)	(211,150)	(392,571)	(181,421)
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	500	500	97	(403)
Transfers In.....	300,000	300,000	278,750	(21,250)
Total Other Financing Sources / (Uses).....	300,500	300,500	278,847	(21,653)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(124,420)	89,350	(113,724)	(203,074)
Fund Balance (Deficit) at Beginning of Year.....	790,123	790,123	790,123	-
Prior Year Encumbrances Appropriated.....	124,420	124,420	124,420	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 790,123</u>	<u>\$ 1,003,893</u>	<u>\$ 800,819</u>	<u>\$ (203,074)</u>

**The notes to the financial statements are an integral part of this statement.**

**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**BOARD OF DEVELOPMENTAL DISABILITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 10,512,000	\$ 10,512,000	\$ 10,741,058	\$ 229,058
Charges for Services.....	185,000	185,000	159,537	(25,463)
Intergovernmental.....	4,316,600	4,191,600	4,187,052	(4,548)
Other.....	230,000	230,000	191,136	(38,864)
Total Revenues.....	15,243,600	15,118,600	15,278,783	160,183
Expenditures:				
Health.....	19,389,926	19,264,926	16,221,634	3,043,292
Total Expenditures.....	19,389,926	19,264,926	16,221,634	3,043,292
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(4,146,326)	(4,146,326)	(942,851)	3,203,475
Fund Balance (Deficit) at Beginning of Year.....	22,851,557	22,851,557	22,851,557	-
Prior Year Encumbrances Appropriated.....	1,275,316	1,275,316	1,275,316	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 19,980,547</u>	<u>\$ 19,980,547</u>	<u>\$ 23,184,022</u>	<u>\$ 3,203,475</u>

**The notes to the financial statements are an integral part of this statement.**

**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MOTOR VEHICLE, ROAD AND BRIDGE**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 800,900	\$ 811,227	\$ 811,207	\$ (20)
Charges for Services.....	100,000	100,000	204,927	104,927
Fines and Forfeitures.....	125,000	125,000	144,929	19,929
Intergovernmental.....	6,470,100	6,535,512	7,768,621	1,233,109
Special Assessments.....	32,000	35,249	35,249	-
Investment Earnings.....	55,000	55,000	22,042	(32,958)
Other.....	41,000	84,327	214,215	129,888
<b>Total Revenues.....</b>	<b>7,624,000</b>	<b>7,746,315</b>	<b>9,201,190</b>	<b>1,454,875</b>
<b>Expenditures:</b>				
Public Works.....	11,138,520	11,531,307	9,687,079	1,844,228
<b>Total Expenditures.....</b>	<b>11,138,520</b>	<b>11,531,307</b>	<b>9,687,079</b>	<b>1,844,228</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,514,520)	(3,784,992)	(485,889)	3,299,103
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Sale of Capital Assets.....	5,000	5,000	4,500	(500)
Transfers In.....	-	4,748	4,769	21
<b>Total Other Financing Sources / (Uses).....</b>	<b>5,000</b>	<b>9,748</b>	<b>9,269</b>	<b>(479)</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(3,509,520)	(3,775,244)	(476,620)	3,298,624
Fund Balance (Deficit) at Beginning of Year.....	7,617,346	7,617,346	7,617,346	-
Prior Year Encumbrances Appropriated.....	474,506	474,506	474,506	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 4,582,332</b>	<b>\$ 4,316,608</b>	<b>\$ 7,615,232</b>	<b>\$ 3,298,624</b>

**The notes to the financial statements are an integral part of this statement.**

**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**CHILDREN SERVICES BOARD**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 5,005,000	\$ 5,005,000	\$ 5,031,872	\$ 26,872
Charges for Services.....	50,000	50,000	35,476	(14,524)
Intergovernmental.....	4,405,800	4,405,800	4,461,838	56,038
Other.....	16,000	16,000	36,480	20,480
<b>Total Revenues.....</b>	<b>9,476,800</b>	<b>9,476,800</b>	<b>9,565,666</b>	<b>88,866</b>
<b>Expenditures:</b>				
Human Services.....	12,471,433	12,471,433	8,648,028	3,823,405
<b>Total Expenditures.....</b>	<b>12,471,433</b>	<b>12,471,433</b>	<b>8,648,028</b>	<b>3,823,405</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(2,994,633)	(2,994,633)	917,638	3,912,271
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Sale of Capital Assets.....	75,000	75,000	10	(74,990)
<b>Total Other Financing Sources / (Uses).....</b>	<b>75,000</b>	<b>75,000</b>	<b>10</b>	<b>(74,990)</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(2,919,633)	(2,919,633)	917,648	3,837,281
Fund Balance (Deficit) at Beginning of Year.....	4,083,743	4,083,743	4,083,743	-
Prior Year Encumbrances Appropriated.....	973,933	973,933	973,933	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 2,138,043</b>	<b>\$ 2,138,043</b>	<b>\$ 5,975,324</b>	<b>\$ 3,837,281</b>

**The notes to the financial statements are an integral part of this statement.**

**GREENE COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2013**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
<b>ASSETS:</b>				
Current Assets:				
Pooled Cash and Cash Equivalents .....	\$ 6,995,646	\$ 6,930,721	\$ 13,926,367	\$ 5,705,709
Deposits with Segregated Accounts.....	745,560	1,364,488	2,110,048	-
Accounts Receivable (Net of Allowances for Uncollectibles).....	1,098,687	2,076,236	3,174,923	670
Special Assessments Receivable.....	1,238,948	3,380,108	4,619,056	-
Prepaid Expenses.....	66,140	93,456	159,596	-
Inventory: Materials and Supplies.....	550,008	350,614	900,622	-
Restricted Assets:				
Pooled Cash and Cash Equivalents.....	4,193,600	2,707,812	6,901,412	-
Debt Service Deposits.....	542,863	1,452,399	1,995,262	-
Total Restricted Assets.....	<u>4,736,463</u>	<u>4,160,211</u>	<u>8,896,674</u>	<u>-</u>
Total Current Assets.....	<u>15,431,452</u>	<u>18,355,834</u>	<u>33,787,286</u>	<u>5,706,379</u>
Noncurrent Assets:				
Capital Assets (Net of Accumulated Depreciation).....	<u>77,264,896</u>	<u>191,502,004</u>	<u>268,766,900</u>	<u>-</u>
Total Noncurrent Assets.....	<u>77,264,896</u>	<u>191,502,004</u>	<u>268,766,900</u>	<u>-</u>
Total Assets.....	<u>92,696,348</u>	<u>209,857,838</u>	<u>302,554,186</u>	<u>5,706,379</u>
<b>Deferred Outflows:</b>				
Loss on Debt Refunding	2,259,289	7,296,114	9,555,403	-
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable.....	89,673	223,423	313,096	1,810,000
Accrued Wages & Benefits.....	359,317	374,752	734,069	-
Due to Other Funds.....	2,319	2,963	5,282	-
Accrued Interest Payable.....	157,668	366,827	524,495	-
Current Portion of General Obligation Bonds.....	229,525	2,251,385	2,480,910	-
Current Portion of OWDA Loans.....	-	2,390,357	2,390,357	-
Current Portion of Special Assessment Bonds with Governmental Commitment.....	128,574	119,926	248,500	-
Current Liabilities Payable From Restricted Assets:				
Current Portion of Revenue Bonds.....	2,234,515	3,526,561	5,761,076	-
Matured General Obligation Bonds.....	-	5,000	5,000	-
Matured General Obligation Bond Interest.....	469	5,512	5,981	-
Matured Special Assessment Bonds with Governmental Commitment.....	15,000	-	15,000	-
Matured Special Assessment Bond Interest with Governmental Commitment.....	16,691	306	16,997	-
Construction Contracts.....	<u>33,108</u>	<u>-</u>	<u>33,108</u>	<u>-</u>
Total Current Liabilities.....	<u>3,266,859</u>	<u>9,267,012</u>	<u>12,533,871</u>	<u>1,810,000</u>
Long-Term Liabilities: (Net of Current Portions)				
OWDA Construction Commitments.....	5,324,390	9,851,220	15,175,610	-
General Obligation Bonds.....	22,079,523	56,700,048	78,779,571	-
Revenue Bonds.....	11,847,686	15,455,168	27,302,854	-
OWDA Loans.....	-	43,353,440	43,353,440	-
Special Assessment Bonds with Governmental Commitment.....	<u>837,414</u>	<u>1,248,286</u>	<u>2,085,700</u>	<u>-</u>
Total Long-Term Liabilities.....	<u>40,089,013</u>	<u>126,608,162</u>	<u>166,697,175</u>	<u>-</u>
Total Liabilities.....	<u>43,355,872</u>	<u>135,875,174</u>	<u>179,231,046</u>	<u>1,810,000</u>
<b>NET POSITION:</b>				
Net Investment Capital Assets.....	36,827,558	63,896,727	100,724,285	-
Restricted for Debt Service.....	542,863	1,452,399	1,995,262	-
Unrestricted.....	14,229,344	15,929,652	30,158,996	3,896,379
Total Net Position.....	<u>\$ 51,599,765</u>	<u>\$ 81,278,778</u>	<u>132,878,543</u>	<u>\$ 3,896,379</u>

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds..... (42,003)

Total Net Position of Business-type Activities..... \$ 132,836,540

**The notes to the financial statements are an integral part of this statement.**

**GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
<b>OPERATING REVENUES:</b>				
Charges for Services.....	\$ 9,492,503	\$ 19,673,664	\$ 29,166,167	\$ 12,060,723
Other Revenue.....	283,946	967,103	1,251,049	261,547
<b>Total Operating Revenues.....</b>	<b>9,776,449</b>	<b>20,640,767</b>	<b>30,417,216</b>	<b>12,322,270</b>
<b>OPERATING EXPENSES:</b>				
Personal Services.....	1,883,753	2,289,047	4,172,800	-
Materials and Supplies.....	2,045,584	2,187,689	4,233,273	-
Contractual Services.....	673,142	1,232,360	1,905,502	12,043,068
Depreciation.....	2,196,017	5,040,253	7,236,270	-
Other Expenses.....	38,310	77,338	115,648	-
<b>Total Operating Expenses.....</b>	<b>6,836,806</b>	<b>10,826,687</b>	<b>17,663,493</b>	<b>12,043,068</b>
<b>Operating Income / (Loss).....</b>	<b>2,939,643</b>	<b>9,814,080</b>	<b>12,753,723</b>	<b>279,202</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Investment Income.....	43,033	212,069	255,102	-
Special Assessments.....	37,031	21,000	58,031	-
Interest Expense and Fiscal Charges.....	(3,093,988)	(7,536,557)	(10,630,545)	-
<b>Total Nonoperating Revenues (Expenses).....</b>	<b>(3,013,924)</b>	<b>(7,303,488)</b>	<b>(10,317,412)</b>	<b>-</b>
<b>Income (Loss) Before Contributions and Transfers.....</b>	<b>(74,281)</b>	<b>2,510,592</b>	<b>2,436,311</b>	<b>279,202</b>
Capital Contributions.....	92,877	384,512	477,389	-
Transfers In.....	6,235	5,309	11,544	965
Transfers Out.....	(2,350)	(165)	(2,515)	-
<b>Changes in Net Position.....</b>	<b>22,481</b>	<b>2,900,248</b>	<b>2,922,729</b>	<b>280,167</b>
<b>Total Net Position at the Beginning of the Year (Restated)</b>	<b>51,577,284</b>	<b>78,378,530</b>		<b>3,616,212</b>
<b>Total Net Position at the End of the Year.....</b>	<b>\$ 51,599,765</b>	<b>\$ 81,278,778</b>		<b>\$ 3,896,379</b>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.....			1,398	
<b>Change in Net Position of Business-type Activities.....</b>			<b>\$ 2,924,127</b>	

The notes to the financial statements are an integral part of this statement.

**GREENE COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
<b>Cash flows from operating activities:</b>				
Cash received from charges for services.....	\$ 9,438,090	\$ 19,727,310	\$ 29,165,400	\$ 12,060,723
Cash received from other operating revenue.....	283,946	967,102	1,251,048	261,196
Cash payments for personal services.....	(1,975,820)	(2,340,987)	(4,316,807)	-
Cash payments for materials and supplies.....	(1,994,790)	(2,158,296)	(4,153,086)	-
Cash payments for contract services.....	(676,614)	(1,213,934)	(1,890,548)	(12,158,068)
Cash payments for other expenses.....	(37,804)	(77,274)	(115,078)	-
Net cash provided by operating activities.....	5,037,008	14,903,921	19,940,929	163,851
<b>Cash flows from noncapital financing activities:</b>				
Transfers in from other funds.....	6,235	5,309	11,544	965
Transfers out to other funds.....	(2,350)	(165)	(2,515)	-
Net cash provided by noncapital financing activities.....	3,885	5,144	9,029	965
<b>Cash flows from capital and related financing activities:</b>				
Cash Received from Ohio Public Works.....	-	217,000	217,000	-
Contributions From Escrow Accounts.....	-	5,833,112	5,833,112	-
Proceeds of debt issuance.....	11,547,253	58,186,085	69,733,338	-
Special assessments received.....	183,179	385,260	568,439	-
Interest payments on capital financing.....	(1,865,012)	(61,801,209)	(63,666,221)	-
Acquisition of capital assets.....	(152,143)	(787,221)	(939,364)	-
Note and bond retirement.....	(13,749,675)	(17,009,719)	(30,759,394)	-
Net cash used for capital and related financing activities.....	(4,036,398)	(14,976,692)	(19,013,090)	-
<b>Cash flows from investing activities:</b>				
Interest on cash equivalents.....	43,033	358,017	401,050	-
Net cash provided by investing activities.....	43,033	358,017	401,050	-
Net increase (decrease) in cash and cash equivalents.....	1,047,528	290,390	1,337,918	164,816
Cash and cash equivalents at beginning of year.....	10,887,278	10,712,631	21,599,909	5,540,893
Cash and cash equivalents at end of year.....	\$ 11,934,806	\$ 11,003,021	\$ 22,937,827	\$ 5,705,709
<b>Reconciliation of operating income to net cash provided by operating activities:</b>				
Operating income (loss).....	\$ 2,939,643	\$ 9,814,080	\$ 12,753,723	\$ 279,202
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation.....	2,196,017	5,040,253	7,236,270	-
Changes in assets and liabilities:				
(Increase) decrease in receivables.....	(54,413)	53,646	(767)	(351)
(Increase) decrease in prepayments.....	(1,103)	(1,600)	(2,703)	-
(Increase) decrease in inventory.....	68,255	99,302	167,557	-
Increase (decrease) in accounts payable.....	(19,324)	(49,820)	(69,144)	(115,000)
Increase (decrease) in accrued wages and benefits..	(92,067)	(51,940)	(144,007)	-
Net cash provided by operating activities.....	\$ 5,037,008	\$ 14,903,921	\$ 19,940,929	\$ 163,851
<b>Reconciliation of cash and cash equivalents:</b>				
Pooled Cash and Cash Equivalents.....	\$ 6,995,646	\$ 6,930,721	\$ 13,926,367	\$ 5,705,709
Deposits with Segregated Accounts.....	745,560	1,364,488	2,110,048	-
Restricted Pooled Cash and Cash Equivalents.....	4,193,600	2,707,812	6,901,412	-
Total Cash and Cash Equivalents.....	\$ 11,934,806	\$ 11,003,021	\$ 22,937,827	\$ 5,705,709

The notes to the financial statements are an integral part of this statement.

**GREENE COUNTY, OHIO  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
FIDUCIARY FUNDS  
DECEMBER 31, 2013**

		<u>AGENCY FUNDS</u>
<b>Assets:</b>		
Pooled Cash and Cash Equivalents.....	\$	13,999,851
Deposits with Segregated Accounts.....		3,526,618
Taxes Levied for Other Governments.....		224,549,679
Total Assets.....	\$	<u>242,076,148</u>
<b>Liabilities:</b>		
Payroll Withholding.....	\$	195,020
Due to Other Governments.....		232,184,684
Other Liabilities.....		9,696,444
Total Liabilities.....	\$	<u>242,076,148</u>

**The notes to the financial statements are an integral part of this statement.**

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

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**NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Financial Reporting Entity:** Greene County is a political subdivision of the State of Ohio formed by an action of the Ohio General Assembly in 1803. The Board of County Commissioners consists of three members and is the legal and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio law. These officials are Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. There are also two Common Pleas Court Judges, one Domestic Relations Court Judge, one Juvenile Court Judge, and one Probate Court Judge.

The County's basic financial statements include accounts of all officials and activities described above and all other County operations. The County's major operations include human and social services, certain health care and community assistance services, a civil and criminal justice system, road and bridge maintenance and general administrative services. In addition, the County operates a water and sewer system.

**Component Units:** As required by generally accepted accounting principles (GAAP), the financial statements of the reporting entity include those of Greene County, the primary government, and its component units. The County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, 39, and 61, which was implemented during 2013, in defining the reporting entity. Based on these criteria, the County has no component units. Generally component units are legally separate organizations for which the elected officials of the County are financially accountable. The County would consider an organization to be a component unit if:

1. The County appoints a voting majority of the organization's governing body and (a) is able to impose its will on that organization or (b) there is a potential for the organization to provide specific financial burdens on the County; or
2. The organization is fiscally dependent upon the County; or
3. The nature of the relationship between the County and the organization is such that the exclusion from the financial reporting entity would render the financial statements of the County misleading.

**Related Organizations:** Greene County officials are responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments of the following organizations:

**Greene County Park District** - The three Park Commissioners are appointed by the Probate Judge. During 2013, the County did not contribute any money to the Park District.

**Greene County Public Library Board** - The seven trustees are appointed by County officials. Three trustees are appointed by judges of the Court of Common Pleas, and four trustees are appointed by the County Commissioners. The County did not contribute any money to the Library in 2013.

**Greene County Transit Board** - The seven board members are appointed by the County Commissioners. The County contracted with the Transit Board to provide transportation services for eligible individuals. In 2013, the County paid the Transit Board \$1,766,162 for services provided under this contract.

**Metropolitan Housing Authority** - Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each. The County provided the Housing Authority with \$7,891 in 2013. This amount represented rent payments made on behalf of qualifying individuals.

**Greene County Regional Airport Authority (Authority):** The County Commissioners appoint all seven members of the Authority's Board. In 2013, the County provided \$116,850 in operating grants to the Authority to assist in its operations.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

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The County Commissioners do not appoint any members to the boards of the Greene County Agricultural Society or Greene Memorial Hospital. However, the County is related financially with each entity in that the County may act as guarantor of debt issued by both organizations.

**Basis of Presentation - Government-wide Financial Statements** The government-wide financial statements, the Statement of Net Position and the Statement of Activities, report information on all of the non-fiduciary activities of the primary government. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. The exceptions to this general rule are charges between the government's water and sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

**Basis of Presentation - Fund Financial Statements** The County segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental, proprietary and fiduciary activities. These statements present each major fund as a separate column on the fund financial statements and all non-major funds are aggregated and presented in a single column.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The County has presented the following major governmental funds:

General - This is the primary operating fund of the County. It accounts for all financial resources of the general government, except those 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.

Department of Job and Family Services - This fund accounts for a number of state and federal grants as well as County monies used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

Board of Developmental Disabilities - This fund is used to account for federal and state grants and a property tax levy in order to provide care and services to individuals who are developmentally disabled.

Motor Vehicle Road and Bridge (MVGT) - This fund accounts for monies received by the County for state gasoline tax, vehicle registration fees and a property tax levy used for County road and bridge maintenance, construction and improvements.

Children Services Board - This fund accounts for state and federal grants and a property tax levy used for programs that benefit disadvantaged youth in the County.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

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Proprietary funds are used to account for those County activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position. The County has presented the following major proprietary funds:

Water - This fund is used to account for revenues and expenses related to water services provided to residents of the County not already served by other local water operations.

Sewer - This fund is used to account for revenues and expenses related to sewer services provided to residents of the County not already served by other local waste water operations.

Additionally, the government reports the following fund types:

Internal service fund - The County's internal service fund accounts for the self-funded health insurance for County employees and agencies of the County on a cost reimbursement basis.

Agency funds - These funds are custodial in nature (assets equal liabilities) and do not involve measurement or results of operations. These funds include: payroll, undivided tax, political subdivision and other agency funds. These funds include monies held by the County which are due to other individuals, agencies or governments.

The accompanying financial statements of the County are prepared in conformity with GAAP for local government units as prescribed in statements and interpretations issued by GASB and other recognized authoritative sources.

**Measurement Focus and Basis of Accounting:** The government-wide financial statements and fund financial statements for proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. 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 of Net Position. Under the accrual basis of accounting, revenues are recognized when earned, if measurable, and expenses are recognized as incurred, regardless of the timing of related cash flows. Fund financial statements for agency funds are reported using the accrual basis of accounting, but unlike other funds, use no measurement focus.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the County considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Revenues accrued at the end of the year include charges for services, licenses and permits, fines and forfeitures, intergovernmental revenues, investment earnings, property taxes, sales taxes and special assessments. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Proprietary funds separate all activity into two categories: operating and non-operating revenues and expenses. Operating revenues and expenses result from providing services and producing and delivering goods. Non-operating revenues and expenses entail all other activity not included in operating revenues and expenses. Non-operating revenues and expenses include capital and noncapital financing activities and investing activities.

**Budgetary Accounting and Control:** Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

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original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2013 are included in the final budget amounts presented in the budget to actual comparisons.

The County maintains budgetary control within an organizational unit and fund by not allowing expenditures and encumbrances to exceed appropriations at the object level (legal level of control). Unencumbered and unexpended appropriations lapse at year end. Encumbrances outstanding at year end are carried forward to the following year. The prior year appropriations corresponding to these encumbrances are also carried forward as part of the budgetary authority for the next year and are included in the budget amounts shown in the budget to actual comparisons.

The County's budgetary process accounts for certain transactions on a basis other than GAAP. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

The actual results of operations compared to the original and revised appropriation as approved by the Board of County Commissioners for the General Fund and all major Special Revenue Funds by expenditure function and revenue sources are presented in the Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual.

**Pooled Cash and Cash Equivalents and Related Investments:** Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Pooled Cash and Cash Equivalents" on the combined balance sheet. Investments in the pooled cash and cash equivalents consists of federal agency instruments, STAR Ohio, money market funds, Greene County issued bonds and repurchase agreements. Except for nonparticipating investment contracts, investments are recorded at fair value which is based on quoted market prices. Nonparticipating investment contracts, such as repurchase agreements and nonnegotiable certificates of deposit, are reported at cost. Interest earned on investments is accrued as earned and distributed to funds eligible to receive interest by the ORC utilizing a formula based on the average balance of cash and cash equivalents of all funds. For purposes of the statement of cash flows, the proprietary fund considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2013. STAR 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1904. Investments in STAR Ohio are valued at STAR Ohio's net asset per share price, which is the price the investment could be sold for on December 31, 2013.

**Inventory:** Inventory of Supplies is reported for the water and sewer activities in the financial statements for proprietary funds and in the business-type activities column of the government-wide financial statements. Inventory is valued at cost using the first-in-first-out method and is recorded as an expense when consumed.

**Restricted Assets:** Restricted assets occur only in the water and sewer funds. They consist of funds reserved for the debt service requirements on water and sewer bond issues, the redemption of matured bond coupons and funds reserved for the purpose of future construction.

**Capital Assets:** Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Capital assets are defined by the County as assets with an initial,

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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individual cost of more than \$5,000 and an estimated useful life in excess of one year. Assets are recorded at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. Cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. The County depreciates assets on a straight line basis using the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Equipment, Furniture and Fixtures	5-50 years
Buildings, Structures and Improvements	30-50 years
Improvements Other than Buildings	30-50 years

Infrastructure assets are reported as part of Capital Assets Not Being Depreciated in the governmental activities column. Infrastructure reported in the governmental activities column consists of County roads and bridges. These assets are presented using the modified approach and, therefore, are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditures for additions or improvement are capitalized. Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appear in the Required Supplementary Information. Infrastructure in the business-type activities column is classified as improvements other than buildings and consists of water and sewer lines.

**Capitalization of Interest:** The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2013, \$229,961 of such interest costs were capitalized on construction projects for Enterprise Funds.

**Accrued Wages and Benefits and Long-Term Liabilities:** In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, special termination benefits and contractually required pension obligations are reported in the governmental fund financial statements only to the extent they are due and payable at year end. Also, bonds and long-term loans are not recognized as a liability in the governmental fund financial statements until payment is due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary fund. Also, all such obligations are reported in the entity-wide statements.

**Bond Discounts, Premiums**

On the government-wide financial statements (and in the enterprise funds), bond premiums and discounts are amortized over the term of the bonds using the straight-line (bonds outstanding) method, which approximates the effective interest method. Bond premiums/discounts are presented as additions/reductions to the face amount of bonds payable.

On the governmental fund financial statements, bond premiums and discounts are recognized in the period when the debt is issued. Note premiums are presented as an addition to the face of the notes payable.

**Deferred Outflows/Inflows of Resources:** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include deferred charges on debt refunding. A deferred charge 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.

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance year 2014 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales taxes, special assessments, grants and entitlements, interest, and other miscellaneous accounts receivables. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

**Special Assessments:** The County applies the provisions of GASB Statements No. 6 and 33 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds are accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. In government-wide financial statements, special assessments revenues are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. In business-type activity financial statements, special assessments revenues are accrued and recognized in full upon completion of the construction project. The amount of delinquent special assessments receivable as of December 31, 2013 is \$71,470.

**Grants and Other Intergovernmental Revenues:** The County applies GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions," in accounting for and reporting intergovernmental revenue transactions. The governmental fund financial statements report these revenues when entitlement to the money has occurred and all grant requirements have been met, if received during the availability period. In the entity wide and proprietary fund financial statements these revenues are recognized when entitlement to the money has occurred and grant requirements have been met, regardless of the timing of the revenues.

**Sales Tax:** The Board of Greene County Commissioners, under the authority of the ORC, levied a 1% sales tax. This tax is collected by the State of Ohio, then remitted to the County on a monthly basis. Sales tax revenue is accounted for in the General Fund and provides financing for current operating expenses and supports several county programs and activities. Revenues from this tax are recognized using the modified accrual basis of accounting in the governmental fund financial statements and on the accrual basis in the government-wide financial statements in the governmental activities column.

**Interest Income:** Per the ORC, the County has specified the funds to receive an allocation of interest earnings. In 2013, interest revenue credited to the General Fund amounted to \$488,685, including \$410,495 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$22,183. Other non-major governmental funds earned \$117,028 in investment earnings.

**Compensated Absences:** Effective January 1, 1994, the County adopted GASB Statement No. 16, "Accounting for Compensated Absences." For Governmental Fund Financial Statements, the portion of the liability which is currently due and payable is recorded as a liability in the appropriate fund. Proprietary Fund Financial Statements and the Government-wide Financial Statements record unused vacation, and sick leave and compensation as expenses and

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liabilities when earned by employees. Compensated absences will be paid from the fund from which the employee is paid.

**Self Insurance:** As of September 1, 1994, the County is self-insured for employee health care benefits. See Note N for additional information.

**Fund Balance:** Fund balance is divided into five classifications based primarily on the extent of which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The nonspendable fund balance includes interfund loans and the principal of trust funds.

Restricted - The restricted fund balance classification includes amounts that have constraints place on the use of resources that are either externally imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party, such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed - The committed fund balance classification includes amounts that can be used only for specific purposes imposed by formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the Commissioners amend and approve another resolution. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners or Board, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for the use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the County commissioners or a County official delegated that authority by resolution or by State statute. State statute authorizes the fiscal officer to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned - The unassigned fund balance classification is intended for the General fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned fund balance classification is used only to report a deficit balance resulting from overspending for specific purposes of which amount had been restricted or committed.

The County applies restricted resources first when expenditures are incurred for the purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund

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balance, committed amounts are reduced first, followed by assigned and unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

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

**Net Position:** Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available. The County's sewer and water enterprise funds have restricted net position relative to those resources necessary to comply with various covenants of bond financing agreements.

**NOTE B -- CASH AND CASH EQUIVALENTS, INVESTMENTS AND DEPOSITS**

Monies held by the County are classified by state statute into two categories. Active monies means an amount of public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts. Monies held by the County that are not considered active are classified as inactive. Inactive monies are invested in authorized securities in accordance with the Greene County Investment Policy.

Deposits

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was \$51,392,328, which includes \$3,000 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents". The bank balances totaled \$51,725,715

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Protection of the County's deposits may be provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the County Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution. Of the bank balances, \$17,893,895 was insured by FDIC. The remaining balance of \$33,831,820 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds that are not FDIC insured. All county demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

Investments

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities under both the County's policy and the ORC:

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 United States treasury security that is a direct obligation of the United States;

**GREENE COUNTY, OHIO**  
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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 market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market 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 pools (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; 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. High grade commercial paper in an amount not to exceed 5% of the County's total average portfolio;
10. Bankers' acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of County's total average portfolio.

Investments in 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. All County investments are in an internal investment pool. As of December 31, 2013, the County had the following investments:

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	Fair Value	Investment Maturities (in Years)			Percent of Total Investments
		Less than 1	1-2	2-5	
Federal National Mortgage Association Notes	\$18,824,130	\$0	\$0	\$18,824,130	22.08%
Federal Home Loan Bank Notes	30,707,578	8,197,428	0	22,510,150	36.02%
Federal Home Loan Mortgage Notes	14,012,040	0	4,119,520	9,892,520	16.43%
Federal Farm Credit Bank Notes	9,492,762	3,618,762	1,000,030	4,873,970	11.13%
Greene County Bonds	3,730,192	3,700,000	0	30,192	N/A
STAROhio	84,678	84,678	0	0	N/A
Money Market Funds	8,405,960	8,405,960	0	0	9.86%
Total Investments	<u>\$85,257,340</u>	<u>\$24,006,828</u>	<u>\$5,119,550</u>	<u>\$56,130,962</u>	

**Interest rate risk:** The County Investment Policy and state statute requires that investments mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County. State statute limits investment in commercial paper to a maximum maturity of 180 days from the date of purchase. Repurchase agreements are limited to 30 days and the market value of the securities must exceed the principal value of the agreement by at least 2% and be marked to market daily.

**Credit risk:** The Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, Federal Farm Credit Bank Notes and Federal Home Loan Bank Notes carry a rating of AA+ by Standard and Poor's and Aaa by Moody's Ratings. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Standard and Poor's rating for STAROhio was AAAM.

**Custodial credit risk:** For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, Federal Farm Credit Bank Notes and Federal Home Loan Bank Notes are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty's trust department or agent but not in the County's name. In order to mitigate this risk, the County's investment policy requires investments be purchased only through an approved broker/dealer or institution. Further, payment for investments is 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.

**Concentration of credit risk:** The County's investment policy provides for diversification to avoid undue concentration in securities of one type of securities of one financial institution. This restriction does not apply to obligations guaranteed by the U.S. government. The County places no limit on the amount it may invest in any one issuer; however state statute limits investments in commercial paper and banker's acceptances to 25% of the interim monies available for investment at any one time.

**GREENE COUNTY, OHIO**  
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	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$136,649,668	\$0
Investments:		
Federal Agency Instrumtments	(73,036,510)	73,036,510
Greene County Bonds	(3,730,192)	3,730,192
STAR Ohio	(84,678)	84,678
Money Market Funds-Sweep Account	(8,405,960)	8,405,960
GASB Statement No. 3	\$51,392,328	\$85,257,340

**NOTE C -- INTERFUND TRANSACTIONS:**

During the normal course of operations the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in Governmental funds and as transfers in Proprietary Funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County.

Activity between funds that is referred to as “due to/from other funds” represents transactions when one fund incurs expenditures/expenses for the benefit of another fund and expects repayment of funds from the beneficiary fund. Interfund receivables or payables represent the current portion of a loan made by one fund to another fund. Advances to/from other funds are the non-current portion of interfund loans. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Interfund receivables and payables balances on the fund financial statements as of December 31, 2013 follow:

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	Due From Other Funds	Due To Other Funds
Governmental:		
General	\$102,503	\$22
Department of Job and Family Services	66	7,814
Board of Developmental Disabilities	0	9,261
Motor Vehicle, Road and Bridge	0	32,903
Children Services Board	0	345
Other Governmental Funds	2,241	49,183
Total Governmental Activities	\$104,810	\$99,528
Proprietary Funds:		
Water	0	2,319
Sewer	0	2,963
Total Proprietary Funds	0	5,282
Total Due To/From Other Funds	\$104,810	\$104,810
	Interfund Receivable	Interfund Payable
General	\$105,216	\$0
Other Governmental Funds	0	105,216

**GREENE COUNTY, OHIO**  
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**NOTE D -- CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2013 was as follows:

	Balance at 12/31/12	Additions	Deductions	Balance at 12/31/13
<b><u>Governmental Activities</u></b>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,509,680	\$0	\$0	\$2,509,680
Infrastructure	130,045,884	106,916	0	130,152,800
Total Capital Assets, Not Being Depreciated	<u>132,555,564</u>	<u>106,916</u>	<u>0</u>	<u>132,662,480</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	\$36,924,431	\$0	\$0	\$36,924,431
Equipment, Furniture and Fixtures	11,822,624	626,128	(239,891)	12,208,861
Total Capital Assets, Being Depreciated	<u>48,747,055</u>	<u>626,128</u>	<u>(239,891)</u>	<u>49,133,292</u>
<i>Less Accumulated Depreciation</i>				
Buildings, Structures and Improvements	(14,080,123)	(778,744)	0	(14,858,867)
Equipment, Furniture and Fixtures	(7,152,208)	(877,203)	223,639	(7,805,772)
Total Accumulated Depreciation	<u>(21,232,331)</u>	<u>(1,655,947) *</u>	<u>223,639</u>	<u>(22,664,639)</u>
Total Capital Assets, Being Depreciated, Net	<u>27,514,724</u>	<u>(1,029,819)</u>	<u>(16,252)</u>	<u>26,468,653</u>
Governmental Activities Capital Assets, Net	<u>\$160,070,288</u>	<u>(\$922,903)</u>	<u>(\$16,252)</u>	<u>\$159,131,133</u>

\* Depreciation expense was charged to governmental functions as follows:

Legislative and Executive	\$254,247
Judicial	167,402
Public Safety	500,786
Public Works	483,358
Health	64,326
Human Services	82,193
Conservation and Recreation	30,757
Community and Economic Development	72,878
Total Depreciation Expense	<u><u>\$1,655,947</u></u>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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	Balance at 12/31/12	Additions	Deductions	Balance at 12/31/13
<b><u>Business-Type Activities</u></b>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,093,282	\$0	\$0	\$2,093,282
Construction in Progress	28,281,801	1,059,003	(27,826,352)	1,514,452
Total Capital Assets, Not Being Depreciated	<u>30,375,083</u>	<u>1,059,003</u>	<u>(27,826,352)</u>	<u>3,607,734</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	14,218,410	0	0	14,218,410
Improvements Other Than Buildings	318,669,936	28,305,889	0	346,975,825
Equipment, Furniture and Fixtures	12,368,224	134,889	(50,283)	12,452,830
Total Capital Assets, Being Depreciated	<u>345,256,570</u>	<u>28,440,778</u>	<u>(50,283)</u>	<u>373,647,065</u>
<i>Less Accumulated Depreciation:</i>				
Buildings, Structures and Improvements	(6,734,747)	(284,276)	0	(7,019,023)
Improvements Other Than Buildings	(83,189,819)	(6,755,172)	0	(89,944,991)
Equipment, Furniture and Fixtures	(11,377,346)	(196,822)	50,283	(11,523,885)
Total Accumulated Depreciation	<u>(101,301,912)</u>	<u>(7,236,270) *</u>	<u>50,283</u>	<u>(108,487,899)</u>
Total Capital Assets, Being Depreciated, Net	<u>243,954,658</u>	<u>21,204,508</u>	<u>0</u>	<u>265,159,166</u>
Business-Type Activities Capital Assets, Net	<u>\$274,329,741</u>	<u>\$22,263,511</u>	<u>(\$27,826,352)</u>	<u>\$268,766,900</u>

\* Depreciation expense was charged to business-type activities as follows:

Water	\$2,196,017
Sewer	5,040,253
Total Depreciation Expense	<u>\$7,236,270</u>

**NOTE E -- BOND ANTICIPATION NOTES**

Bond anticipation notes in governmental funds were used to construct building improvements. As of December 31, 2013, there are no bond anticipation notes outstanding in business type funds. All notes in governmental funds are due within one year. These notes will be paid off as cash flows warrant or when long term bonds are issued at the completion of the project. Bond anticipation note activity for the year ended December 31, 2013, follows:

	Interest Rate	Balance	Issued	Retired	Balance
		1/1/2013			12/31/2013
<b>Governmental Funds:</b>					
Ice Arena Nutter Center	1.000%	\$244,000	\$150,000	\$244,000	\$150,000

All outstanding bond anticipation notes as of December 31, 2013 are to be reissued during 2014. Therefore, all of the County's outstanding notes payable are current.

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**NOTE F -- LONG TERM DEBT AND OTHER OBLIGATIONS**

**General Obligation Bonds:** The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation proprietary bonds are retired from the related Enterprise Fund. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years is \$54,990,000, with \$30,268,427 issued for governmental activities and \$24,721,573 issued for business-type activities.

During 2013, the County issued three separate general obligation bonds related to business-type activities. The total amount issued was \$69,420,000. All three of these issues were to refund existing revenue bonds.

General obligation bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<b>Governmental Activities:</b>			
Infrastructure	2007	4.25% - 5.0%	\$6,000,000
Various Purpose	2007	4.25% - 5.25%	9,610,000
Various Purpose	2010	3.25% - 5.0%	2,958,427
Green Town Center	2011	2.0% - 3.7%	7,800,000
Courthouse Roof Replacement	2011	1.25% - 1.8%	200,000
Communications System	2012	0.70%	3,700,000
	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<b>Business-type Activities:</b>			
Sewer System Bonds	2003	2.0% - 4.65%	\$ 4,515,000
Water System Bonds	2010	3.25 - 5.0%	10,946,573
Sewer System Bonds	2010	5.0% - 6.75%	7,405,000
Sewer System Bonds	2010	3.25% - 5.0%	1,855,000
Sewer System Bonds	2013	1.00% - 3.42%	51,015,000
Sewer System Bonds	2013	1.00% - 3.625%	7,115,000
Water System Bonds	2013	5.00%	11,290,000

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Annual debt service requirements to maturity for general obligation bonds are as follows:

Governmental Activities				
Year	Principal	Discount	Premium	Interest
2014	\$4,630,000	\$0	\$42,972	\$1,063,676
2015	980,000	0	44,925	1,012,128
2016	1,134,450	(2,272)	45,901	978,028
2017	1,443,350	(6,817)	48,831	937,858
2018	1,190,627	(1,954)	49,808	886,250
2019-2023	6,650,000	(9,550)	292,499	3,632,016
2024-2028	9,180,000	(29,406)	372,583	1,959,653
2029-2033	2,995,000	0	0	299,043
Total	\$28,203,427	(\$49,999)	\$897,519	\$10,768,652

Business-type Activities				
Year	Principal	Discount	Interest	Premium
2014	\$2,460,000	\$0	\$2,159,486	\$20,910
2015	3,765,000	0	2,128,585	46,898
2016	7,295,550	(932)	2,064,561	70,995
2017	7,316,650	(2,795)	1,933,193	69,480
2018	7,424,373	(2,898)	1,796,103	70,470
2019-2023	31,300,000	(13,051)	6,591,375	274,973
2024-2028	13,015,000	(23,722)	2,700,500	75,651
2029-2033	3,755,000	(31,510)	1,575,362	0
2034-2038	3,590,000	(28,950)	699,774	0
2039	820,000	(6,611)	37,925	0
Total	\$80,741,573	(\$110,469)	\$21,686,864	\$629,377

**Special Assessment Bonds:** The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Special assessment bonds have been issued for both governmental and business-type activities. The original amount of special assessment bonds issued in prior years is \$5,965,000, with no such bonds issued for governmental activities and \$5,965,000 issued for business-type activities. During 2013, no such bonds were issued for governmental activities. Business-type activities issued special assessment bonds for \$30,200 related to a water project. These bonds will be repaid from amounts levied against the property owners benefitted by the related construction. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources are received. Special assessment bonds currently outstanding are as follows:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Business-type Activities:			
Water and Sewer Improvements	1993	5.0%	\$950,000
Water and Sewer Improvements	1994	5.625% - 5.75%	500,000
Water and Sewer Improvements	1995	5.8%	295,000
Water and Sewer Improvements	1996	5.625% - 5.7%	250,000
Water and Sewer Improvements	1997	5.25% - 5.5%	570,000
Water and Sewer Improvements	1999	5.7%	210,000
Water and Sewer Improvements	2003	4.1% - 4.75%	640,000
Sewer Improvements	2005	3.25% - 4.25%	1,435,000
Water Improvements	2007	6.0%	20,000
Water and Sewer Improvements	2008	5.0%	1,095,000
Water Improvements	2013	3.75%	30,200

Annual debt service requirements to maturity for special assessment bonds are as follows:

<u>Business-type Activities</u>		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2014	\$248,500	\$109,137
2015	228,700	96,748
2016	213,700	85,838
2017	203,900	75,731
2018	168,900	66,253
2019-2023	846,500	214,518
2024-2028	424,000	50,162
Total	<u>\$2,334,200</u>	<u>\$698,387</u>

**Revenue Bonds:** The County issues revenue bonds where the County pledges income derived from the operations of the water and sewer systems to pay debt service. Revenue bonds have been issued for business-type activities. The original amount of business-type activity revenue bonds issued in prior years is \$121,115,000. During 2013, none of these bonds were issued. Revenue bonds currently outstanding are as follows:

**GREENE COUNTY, OHIO**  
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	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Sewer System	2003	5.2% - 5.5%	\$11,745,000
Water System	2004	2.0% - 5.0%	21,490,000
Sewer System	2005	3.0% - 5.0%	60,955,000
Water System	2007	3.75% - 5.25%	7,285,000
Sewer System	2007	3.75% - 5.0%	4,875,000
Water System	2010	3.0% - 4.0%	7,220,000
Sewer System	2010	3.5% - 4.5%	6,695,000
Sewer System	2010	4.0%	850,000

Annual debt service requirements to maturity for revenue bonds (Business-type Activities) are as follows:

<u>Business-type Activities</u>				
<u>Year</u>	<u>Principal</u>	<u>Discount</u>	<u>Premium</u>	<u>Interest</u>
2014	\$5,490,000	\$0	\$271,076	\$4,025,324
2015	4,420,000	0	282,112	3,263,948
2016	1,525,000	(3,092)	86,520	942,935
2017	1,440,000	(1,237)	90,141	880,072
2018	1,790,000	(5,291)	94,564	819,072
2019-2023	9,250,000	(42,805)	383,257	2,842,441
2024-2028	5,345,000	(19,238)	166,190	1,142,335
2029-2033	2,510,000	(20,338)	12,072	161,650
Total	<u>\$31,770,000</u>	<u>(\$92,001)</u>	<u>\$1,385,932</u>	<u>\$14,077,777</u>

**Ohio Water Development Authority (OWDA) Loans and Ohio Public Works Commission (OPWC) Loans:** The County has borrowed funds from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA loans obtained in prior years is \$54,111,234, all of which relates to business-type activities. During 2013, one project was finalized with a cost of \$217,000. There are now three projects currently in process. The total amount owed as of December 31, 2013 on these three projects, \$18,165,609, is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More Than One Year on the entity wide statements. When the County is notified by the OWDA that a project is completed, it will be reported with other completed OWDA projects. OWDA loans currently outstanding are as follows:

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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	Year Issued	Interest Rate	Original Issue Amount
Sugarcreek WWTP 1977	1984	5.250%	\$2,270,498
Clifton Sewer	1997	4.800%	274,998
Shawnee Hills Sewer	2007	3.250%	5,813,772
Cedarville Sewer	2007	3.650%	5,517,997
Sugarcreek Sewer	2012	3.110%	40,233,969
CIPP Sanitary Sewer Lining	2013	0.000%	217,000
 Construction Commitments:			
Beavercreek WRRF	2009	3.340%	7,803,589
Sugarcreek WRRF Force Main	2010	3.400%	4,486,498
NRRWTP Expansion	2012	3.530%	5,875,522

Annual debt service requirements to maturity for OWDA Loans (Business-type activities) are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2014	\$2,390,357	\$1,435,013
2015	2,458,561	1,356,038
2016	2,539,952	1,274,645
2017	2,625,955	1,188,643
2018	2,574,317	1,103,401
2019-2023	14,168,013	4,220,578
2024-2028	13,453,542	1,955,441
2029-2033	5,464,377	212,650
2034-2038	36,165	0
2039-2043	32,558	0
Total	<u>\$45,743,797</u>	<u>\$12,746,409</u>

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Long term debt and other obligations of the county at December 31, 2013 consist of the following:

Types/Issues	Balance January 1, 2013	Increases	Decreases	Balance December 31, 2013	Due Within One Year
<b>Governmental Activities:</b>					
2007 Infrastructure	\$5,325,000	\$0	(\$175,000)	\$5,150,000	\$175,000
2011 Infrastructure	7,515,000	0	(310,000)	7,205,000	315,000
2011 Courthouse Repair	100,000	0	(100,000)	0	0
2012 Communications	3,700,000	0	0	3,700,000	3,700,000
2007 Various Purpose	9,610,000	0	(420,000)	9,190,000	440,000
Premium	938,537	0	(41,018)	897,519	42,972
Net GO Bond	10,548,537	0	(461,018)	10,087,519	482,972
2010 Various Purpose	2,958,427	0	0	2,958,427	0
Discount	(49,999)	0	0	(49,999)	0
Net GO Bond	2,908,428	0	0	2,908,428	0
Total General Obligation Bonds	30,096,965	0	(1,046,018)	29,050,947	4,672,972
Compensated Absences	7,915,475	137,526	(2,224,886)	5,828,115	711,583
Total - Governmental Activities	\$38,012,440	\$137,526	(\$3,270,904)	\$34,879,062	\$5,384,555

Types/Issues	Restated Balance January 1, 2013	Increases	Decreases	Balance December 31, 2013	Due Within One Year
<b>Business-type Activities:</b>					
<b>General Obligation Bonds:</b>					
2003 Sewer System	\$2,755,000	\$0	(\$2,755,000)	\$0	\$0
2010 Water System	10,946,573	0	0	10,946,573	0
Discount	(88,271)	0	0	(88,271)	0
Net General Obligation Bond	10,858,302	0	0	10,858,302	0
2010 Sewer System	1,855,000	0	0	1,855,000	0
Discount	(22,198)	0	0	(22,198)	0
Net General Obligation Bond	1,832,802	0	0	1,832,802	0
2010 Sewer System	7,400,000	0	(7,400,000)	0	0
Discount	(41,441)	0	41,441	0	0
Net General Obligation Bond	7,358,559	-	(7,358,559)	-	-

(continued)

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**(CONTINUED)**

Types/Issues	Restated Balance January 1, 2013	Increases	Decreases	Balance December 31, 2013	Due Within One Year
<b><u>General Obligation Bonds:</u></b>					
2013 Sewer System	\$0	\$51,015,000	(\$790,000)	\$50,225,000	\$1,425,000
Premium	0	358,017	(5,544)	352,473	10,000
Net General Obligation Bond	0	51,373,017	(795,544)	50,577,473	1,435,000
2013 Water System	0	11,290,000	(65,000)	11,225,000	225,000
Premium	0	227,053	(1,307)	225,746	4,525
Net General Obligation Bond	0	11,517,053	(66,307)	11,450,746	229,525
2013 Sewer System	0	7,115,000	(625,000)	6,490,000	810,000
Premium	0	56,085	(4,927)	51,158	6,385
Net General Obligation Bond	0	7,171,085	(629,927)	6,541,158	816,385
Total General Obligation Bonds	22,804,663	70,061,155	(11,605,337)	81,260,481	2,480,910
<b><u>O.W.D.A. &amp; O.P.W.C. Loans:</u></b>					
1984 Wastewater Treatment	589,983	0	(105,906)	484,077	111,466
2007 Shawnee Hills Sewer	4,430,866	0	(278,858)	4,152,008	287,995
2007 Cedarville Sewer	4,142,871	0	(280,764)	3,862,107	291,106
1997 Clifton Sewer	30,827	0	(20,303)	10,524	10,524
Sugarcreek WRRF	38,652,615	0	(1,630,917)	37,021,698	1,682,033
2013 O.P.W.C.	0	217,000	(3,617)	213,383	7,233
Total O.W.D.A. & O.P.W.C. Loans	47,847,162	217,000	(2,320,365)	45,743,797	2,390,357
<b><u>O.W.D.A. Construction Commitments:</u></b>					
Sugarcreek WRRF Force Main	3,890,894	0	(183,486)	3,707,408	0
NWRWTP Expansion	5,550,644	0	(226,254)	5,324,390	0
Beavercreek WRRF	6,468,506	0	(324,694)	6,143,812	0
Total O.W.D.A. Commitments	15,910,044	0	(734,434)	15,175,610	0
<b><u>Special Assessment Bonds with Governmental Commitment:</u></b>					
1993 Water & Sewer Improv.	75,000	0	(75,000)	0	0
1994 Water & Sewer Improv.	50,000	0	(25,000)	25,000	25,000
1995 Water & Sewer Improv.	45,000	0	(15,000)	30,000	15,000
1996 Water & Sewer Improv.	50,000	0	(10,000)	40,000	15,000
1997 Water & Sewer Improv.	145,000	0	(30,000)	115,000	25,000
1999 Water & Sewer Improv.	75,000	0	(10,000)	65,000	10,000
2003 Water & Sewer Improv.	350,000	0	(30,000)	320,000	30,000
2005 Sewer Improvements	945,000	0	(70,000)	875,000	70,000
2007 Water Improvements	15,000	0	(1,000)	14,000	1,000
2008 Water & Sewer Improv.	875,000	0	(55,000)	820,000	55,000
2013 Water Improvement	0	30,200	0	30,200	2,500
Total Special Assessment Bonds	2,625,000	30,200	(321,000)	2,334,200	248,500

(continued)

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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**(CONTINUED)**

Types/Issues	Restated Balance January 1, 2013	Increases	Decreases	Balance December 31, 2013	Due Within One Year
Compensated Absences	\$636,131	\$11,642	(\$89,889)	\$557,884	\$68,526
Subtotal for Non-Current Liabilities Due Within One Year					<u>5,188,293</u>
<b>Revenue Bonds:</b>					
2010 Sewer System	780,000	0	(35,000)	745,000	35,000
2003 Sewer System	6,935,000	0	(6,935,000)	0	0
2004 Water System	12,910,000		(11,670,000)	1,240,000	1,240,000
2005 Sewer System	51,295,000	0	(45,085,000)	6,210,000	3,035,000
Premium	3,224,599	0	(2,834,214)	390,385	190,792
Net Revenue Bond	<u>54,519,599</u>	<u>0</u>	<u>(47,919,214)</u>	<u>6,600,385</u>	<u>3,225,792</u>
2007 Sewer System	4,875,000	0	(235,000)	4,640,000	245,000
Premium	413,267	0	(19,922)	393,345	20,769
Net Revenue Bond	<u>5,288,267</u>	<u>0</u>	<u>(254,922)</u>	<u>5,033,345</u>	<u>265,769</u>
2007 Water System	6,495,000	0	(600,000)	5,895,000	630,000
Premium	572,752	0	(52,910)	519,842	55,556
Net Revenue Bond	<u>7,067,752</u>	<u>0</u>	<u>(652,910)</u>	<u>6,414,842</u>	<u>685,556</u>
2010 Sewer System	6,695,000	0	0	6,695,000	0
Discount	(92,001)	0	0	(92,001)	0
Net Revenue Bond	<u>6,602,999</u>	<u>0</u>	<u>0</u>	<u>6,602,999</u>	<u>0</u>
2010 Water System	6,645,000	0	(300,000)	6,345,000	305,000
Premium	86,254	0	(3,894)	82,360	3,959
Net Revenue Bond	<u>6,731,254</u>	<u>0</u>	<u>(303,894)</u>	<u>6,427,360</u>	<u>308,959</u>
Total Revenue Bonds	<u>100,834,871</u>	<u>0</u>	<u>(67,770,940)</u>	<u>33,063,931</u>	<u>5,761,076</u>
Total Long-term Liabilities	<u>\$190,657,871</u>	<u>\$70,319,997</u>	<u>(\$82,841,965)</u>	<u>\$178,135,903</u>	<u>\$10,949,369</u>

**Accrued Wages & Benefits and Compensated Absences:** Upon retirement after a minimum of ten (10) years service, employees are paid between twenty-five percent (25%) and fifty percent (50%) of their accrued sick leave up to a maximum of 60 days depending on the employees' length of service. Vacation time is vested for employees after a minimum of one (1) year of service. Unused vacation may be accumulated up to three (3) years according to Ohio law. All sick leave and vacation compensation is made at the employee's current wage rate. Also included in this liability is the portion of contractually required pension contributions not paid with current expendable available financial resources. Compensated absences will be paid from the fund from which the employee is paid. This would include all major funds as well as a significant number of non-major special revenue funds presented for the County.

At December 31, 2013, liabilities totaling \$8,304,219 for Governmental activities and \$734,069 for Business-type

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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activities for total unpaid vacation leave, sick leave, and required employer pension contributions were recorded. For Governmental activities, a liability for accrued pension obligation of \$2,476,104 was recorded as accrued wages and benefits with the remaining \$5,828,115 recorded as a noncurrent liability, with \$711,583 being due within one year and the balance of \$5,116,532 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$176,185 was recorded as accrued wages and benefits with the remaining \$557,884 recorded as a noncurrent liability, with \$68,526 being due within one year and the balance of \$489,358 being due in more than one year. The total liability as of December 31, 2013, stated as both a dollar amount and in hours, follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	Dollars	Hours	Dollars	Hours
Vacation	\$3,232,841	139,299	\$242,696	13,306
Sick	2,142,678	713,661	276,481	66,254
Accrued PERS	452,596	N/A	38,707	N/A
Subtotal	5,828,115		557,884	
Accrued Wages & Benefits	2,476,104		176,185	
Total	<u>\$ 8,304,219</u>	N/A	<u>\$ 734,069</u>	N/A

**Lease Obligations:** The County has entered into several agreements to lease equipment and other assets. When such agreements are, in substance, purchases they are classified as capital lease obligations in the financial statements. Leases that are not de facto purchases are classified as operating leases. As of December 31, 2013, the County did not have any capital leases. The County had eight operating leases as of December 31, 2013, seven of which were payable from governmental activities and one which was payable from business-type activities. The operating lease agreements range in length from one year to twenty-four years. Operating lease payments are recorded as an expense in the period they are paid. Assets leased under these operating leases range from copiers and computer equipment to vehicles. The cost for operating leases for 2013 was \$672,970 for governmental activities and \$2,016 for business-type activities. The County's future minimum lease payments under operating leases as of December 31, 2013, are as follows:

<u>Year</u>	<u>Governmental Operating Lease</u>
2014	\$667,278
2015	638,278
2016	604,350
2017	550,150
Total Lease Payments	<u>\$2,460,056</u>

**Legal Debt Limit:** The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$94,338,769. With total exempt debt of \$114,845,773, the County has an unvoted legal debt margin of \$65,985,342.

**Defeased Debt:** The following is a summary of outstanding defeased debt at December 31, 2013. Through the process of advance refunding, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

**GREENE COUNTY, OHIO**  
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Year Defeased	Description	Outstanding December 31, 2013
2003	Sewer System Revenue Bonds	\$11,605,000
2004	Water System Revenue Bonds	11,525,000
2005	Sewer System Revenue Bonds	48,380,000
2007	Various Purpose General Obligation Bonds	9,475,000
2007	Water System Revenue Bonds	6,035,000
2007	Sewer System Revenue Bonds	4,675,000
2010	Water System General Obligation Bonds	3,570,000
2010	Water System General Obligation Bonds	4,035,000
2010	Sewer System General Obligation Bonds	1,055,000
2010	Sewer System Revenue Bonds	3,505,000
2010	Various Purpose General Obligation Bonds	1,650,000
2010	Various Purpose General Obligation Bonds	420,000
2013	Water System Revenue Bonds	10,485,000
2013	Sewer System General Obligation Bonds	2,590,000
2013	Sewer System Revenue Bonds	42,195,000
2013	Sewer System General Obligation Bonds	7,395,000

**Conduit Debt Obligations - Industrial Development Bonds:** The County is a party to issuance of industrial development bonds pursuant to Ohio law. However, these bonds are not an obligation of the County and neither the general revenue nor faith and credit of the County are pledged for the repayment. Therefore, they are not included in the basic financial statements.

As of December 31, 2013, there were 25 series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2013 for the 10 series issued after July 1, 1995, was \$54,645,000. These 10 issues had an original issue amount of \$80,105,000. The aggregate principal amount payable for the 15 series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$27.1 million.

**Conduit Debt Obligations - Lease - Purchase Agreement:** In 2004, the County was a party to the issuance of a lease - purchase agreement for equipment acquired by Greene Memorial Hospital, Inc. However, this lease is not a general obligation of the County and neither the general revenue nor faith and credit of the County are pledged for the repayment. Therefore, it is not included in the general purpose financial statements. The original lease amount was \$12,000,000 with \$328,001 outstanding as of December 31, 2013.

**NOTE G -- PENSION OBLIGATIONS**

Plan Description – The County participates 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 in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

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OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12.0 percent for law enforcement and public safety members. For the year ended December 31, 2013, members in State and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rates for public safety and law enforcement increased to 12.0 percent and 13.0 percent, respectively. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2013, member and employer contribution rates were consistent across all three plans

The County's 2013 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. For 2013, the portion of employer contribution allocated to health care was 1.0 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2014, the portion of employer contributions allocated to health care increased to 2.0 percent. Employer contribution rates are actuarially determined.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2013, 2012, and 2011 were \$6,036,225, 5,159,194, and \$4,836,041; 92.3% has been contributed for 2013 and 100 percent for 2012 and 2011.

**POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS:** Plan Description – 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 plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement. In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377. Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

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Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, State and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2013, the portion of employer contributions allocated to health care for members in the Traditional Plan and the Combined Plan was 1.0 percent. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2.0 percent for both plans, as recommended by the OPERS Actuary.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$464,325, \$1,966,179, and \$1,841,125, respectively; 92.3% has been contributed for 2013 and 100 percent for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.0 percent of the employer contributions toward the health care fund after the end of the transition period.

**NOTE H - DEFICIT FUND BALANCES**

At December 31, 2013, the County had no funds with a deficit fund balance.

**NOTE I -- PROPERTY TAX REVENUES**

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2012 and collectable in 2013 are as follows:

	<u>Assessed Values</u>
Real Property	\$3,731,989,620
Public Utility Personal	<u>116,786,770</u>
Total Assessed Value	<u><u>\$3,848,776,390</u></u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 8.75 mills have been levied for voted millage. A summary of voted millage for tax year 2012 collected in 2013 follows:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection Year
	Effective Tax Rate (a)				
	Voter Authorized	Agricultural/ Residential	Other		
Developmental Disabilities	3.50	3.137939	3.431474	2013	2014
Hospital Operating	0.50	0.448277	0.490211	2013	2014
Hospital Operating	0.50	0.449775	0.490211	2016	2017
Community Mental Health	1.50	1.109135	1.326897	2022	2023
Road and Bridges	0.25	0.239546	0.250000	2015	2016
Children Services	1.50	1.500000	1.500000	2013	2014
Council on Aging	1.00	1.000000	1.000000	2013	2014

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

(b) Ohio law provides for a reduction of certain voted levies to offset inflation in the reappraisal value of real property. The voted levies are subject to, and reflect, this credit.

For taxes collected in 2013, real property taxes were levied in October 2012 on the assessed values as of January 1, 2012, the lien date. In accordance with the State of Ohio constitution, assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. Real estate taxes were due and payable in February and July.

Through an act of the State legislature, tangible personal property tax has been eliminated. The state phased out this tax over four years starting with 2006.

The County Auditor remits the taxes collected to all taxing districts with periodic settlements of real and public utility property taxes in February and August. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value. The delinquent taxes outstanding expected to be available to finance 2014 operations (collected within 60 days after the fiscal year end) were recorded as 2013 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

**NOTE J -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS**

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary 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 Balances – Budget and Actual is presented for the General Fund and the Department of Job and Family Services, Board of Developmental Disabilities, Motor Vehicle Road and Bridge, and Children Services Board Special Revenue Funds to provide a meaningful comparison of actual results. The differences between the budgetary basis and the GAAP basis are that:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

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 (budget basis) rather than restricted, committed or assigned fund balance (GAAP basis).
4. Investments are reported at fair value (GAAP basis) rather than at cost (budget basis).

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budget basis are as follows:

Net Change in Fund Balance

	General Fund	Depart. Of Job and Family Services	Board of Developmental Disabilities	Motor Vehicle Road and Bridge	Children Services Board
GAAP Basis	\$2,055,289	(\$1,158,019)	\$280,059	\$148,886	\$2,248,564
Revenue Accruals	(699,155)	1,314,221	(549,626)	(6,199)	(421,362)
Expenditure Accruals	935,550	(73,573)	251,958	702,066	53,151
Encumbrances	(1,681,368)	(196,353)	(1,236,905)	(1,325,011)	(982,521)
COGS Activity - 2013	0	0	(728,484)	0	0
COGS Activity - 2012	0	0	997,688	0	0
Decrease in Fair Market Value - 2013	738,392	0	0	0	0
Increase in Fair Market Value - 2012	516,629	0	0	0	0
Non-Budgeted Funds					
Agency Fund Cash Allocation - 2103	(231,210)	0	(302,147)	(22,944)	(138,726)
Agency Fund Cash Allocation - 2102	264,238	0	344,606	0	0
Advances	35,250	0	0	0	0
Budget Basis	<u>\$1,933,615</u>	<u>(\$113,724)</u>	<u>(\$942,851)</u>	<u>(\$476,620)</u>	<u>\$917,648</u>

**NOTE K -- INTERFUND TRANSFERS**

The following is a schedule of transfers made during 2013:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

	Transfers From				Total
	General	Water	Sewer	Non-Major Fund	
Transfers In					
General	\$0	\$0	\$0	\$3,517	\$3,517
Job & Family Services	278,750	0	0	0	278,750
MVGT	0	0	0	4,769	4,769
Water	6,070	0	165	0	6,235
Sewer	2,959	2,350	0	0	5,309
Internal Service	965	0	0	0	965
Nonmajor Funds	1,706,643	0	0	313,571	2,020,214
Total	<u>\$1,995,387</u>	<u>\$2,350</u>	<u>\$165</u>	<u>\$321,857</u>	<u>\$2,319,759</u>

Transfers are used to move money from one fund of the County to another fund of the County. Transfers originating from the general fund are made to subsidize programs of the County which are accounted for in other funds through budget authorizations or are required by statute; or to distribute interest to funds which have earned interest, but under state statute are not authorized to receive interest. Other transfers made include moving monies for capital projects, debt service requirements, returning the unused portion of a transfer once a project is completed, and moving monies that are unclaimed from the Private Purpose Trust Fund once the prescribed time period has lapsed.

Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

**NOTE L – SIGNIFICANT COMMITMENTS**

**Encumbrances**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control.

At year-end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Governmental Funds	
General Fund	\$1,681,368
Department of Job & Family Services Fund	196,353
Coard of Developmental Disabilities	1,236,905
Motor Vehicle Road and Bridge Fund	1,325,011
Children Services Board Fund	982,521
Other Governmental Funds	<u>2,423,158</u>
Total Governmental Funds	<u>\$7,845,316</u>

(continued)

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

Business-Type Funds	
Water Fund	\$530,399
Sewer Fund	649,985
Total Enterprise Funds	1,180,384
 Total	 \$9,025,700

**Contractual Commitments**

The County has active construction projects as of December 31, 2013. The projects relate to construction of water and sewer facilities. At year end the County's commitments with contractors are as follows:

Project/Contractor	Spent through December 31, 2013	Remaining Commitment
North West Regional Water System	\$131,273	\$0
North West Regional Water System	100,992	0
Sewer System Upgrades	422,187	0
Well Line Metering	127,988	0

**NOTE M -- CONTINGENCIES**

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of any potential ultimate settlements. Amounts paid by the County in 2013 for litigation settled were not material.

The County participates in a number of Federal and State assisted grant programs. The major programs are through the Ohio Department of Job and Family Services, the Ohio Department of Transportation and Area 7 Workforce Investment Board. These programs are subject to financial and compliance audits by grantors or their representatives. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

**NOTE N -- RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. In 1986, the County joined the Public Entities Pool of Ohio (PEP) a local government risk-sharing pool. The pool consists of 227 local governments who pool risk for property, liability and public official liability.

The County pays an annual premium to PEP for this coverage. The agreement provides that PEP will be self-sustaining through member premiums and excess insurance. The deductibles per occurrence for all types of coverage are as follows:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

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Type of Coverage	Deductible
General Liability	\$ 5,000
Police Professional	5,000
Public Official	2,500

PEP retains general liability insurance with no aggregate, police professional and public official's liability risks up to \$2 million in aggregate per year and automobile liability risks up to \$1 million in aggregate per year. Claims exceeding \$2 million are reinsured with no aggregate limitations per year. Settled claims have not exceeded this coverage in any of the last three years.

The County is also exposed to a risk of loss related to employee health care costs. On September 1, 1994, the County became self-insured for employee health care benefits. The program is administered by United Health Care, Inc., in Minneapolis, Minnesota, which provides claims review, processing services and maintains its own provider network. The self-insurance program is accounted for in the Internal Service Fund. The County has recorded a liability for incurred but unreported claims at year end based on an actuarial estimate by United Health Care, Inc. The County has purchased stop-loss insurance coverage of \$100,000 per insured individual to limit the County's liability. A summary of the liability for unpaid health care claims over the past five years follows:

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
2009	\$509,465	\$13,498,016	(\$11,986,878)	\$2,020,603
2010	2,020,603	10,984,683	(11,185,413)	1,819,873
2011	1,819,873	10,668,708	(10,833,835)	1,654,746
2012	1,654,746	12,084,892	(11,814,638)	1,925,000
2013	1,925,000	12,043,068	(12,158,068)	1,810,000

**NOTE O -- JOINT VENTURE**

The County is a participant in the Eastern Miami Valley Alcohol, Drug Addiction and Mental Health Service Board (Board), a joint venture with Clark and Madison Counties. The purpose of the Board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally disabled. The Board started providing these services on July 1, 1995. The Board is governed by an eighteen member board of directors, with Greene County, Clark County, the Ohio Department of Mental Health, and the Ohio Alcohol and Drug Addiction Services Board each appointing four members and Madison County appointing two members. The Clark County Auditor serves as fiscal agent for the Board.

Greene County has an ongoing financial responsibility to the Board. This responsibility arises from the fact that the Board's existence depends on the continued funding by the County from the property tax levy. A copy of the Board's separate financial statements may be obtained by contacting the Greene County Auditor's Office, 69 Greene St., Xenia, Ohio, 45385.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

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**NOTE P -- JOINTLY GOVERNED ORGANIZATIONS**

**Fairways Regional Council of Governments:** The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for developmentally disabled individuals and their families. The Council started providing these services in September 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties Developmental Disability Boards. Greene County has no ongoing financial responsibility to the Council. The Council exercises total control over of operations including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation on the Council. During 2013, Greene County made \$111,100 in grants and other financial support to the Council. Financial information can be obtained by writing to the Greene County Developmental Disability Board, 245 Valley Road, Xenia, Ohio 45385.

**Montgomery Greene County Local Emergency Response Council (MGCLERC):** The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission. The State appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. The LEPC exercises total control over operations including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation in the LEPC. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2013, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

**NOTE Q - CHANGE IN ACCOUNTING PRINCIPLE**

For 2013, the County implemented Governmental Accounting Standard Board (GASB) Statement No. 61 "The Financial Reporting Entity Omnibus – an Amendment to GASB Statement No. 14 and 39" and Statement No. 65, "Items Previously Reported as Assets and Liabilities."

GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, and financial reporting entity display and disclosure requirements. The implementation of this statement resulted in the County no longer being required to present its two previously reported discretely presented component units.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County's 2013 financial statements. Governmental activities had not beginning net position/fund balance effect but business-type activities were restated as follows:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

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	Water Fund	Sewer Fund
Ending Balance, 12/31/12	\$52,362,151	\$79,487,039
Unamortized Bond Issue Cost Restated	(784,867)	(1,108,509)
Restated Ending Balance, 12/31/12	\$51,577,284	\$78,378,530
Business-Type Activities Ending Balance, 12/31/12		\$131,805,789
Unamortized Bond Issue Cost Restated		(1,893,376)
Restated Business-Type Activities Ending Balance, 12/31/12		\$129,912,413

**NOTE R - FUND BALANCE**

The fund balance for all governmental funds are now 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. The constraints placed on the fund balance for the major governmental funds and all other non-major government funds are presented below:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

Fund Balances	General	Job & Family Services	Developmental Disabilities	Motor Vehicle Road & Bridge	Children Services	Other Governmental	Total
<b><i>Nonspendable</i></b>							
Due From Other	\$102,503	\$66	\$0	\$0	\$0	\$2,241	\$104,810
Interfund Receivables	105,216	0	0	0	0	0	105,216
Trust Funds	0	0	0	0	0	91,493	91,493
<b><i>Total Nonspendable</i></b>	<b>207,719</b>	<b>66</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,734</b>	<b>301,519</b>
<b><i>Restricted For</i></b>							
Legislative & Executive	0	0	0	0	0	7,785,118	7,785,118
Public Safety	0	0	0	0	0	2,839,130	2,839,130
Public Works	0	0	0	9,001,740	0	0	9,001,740
Health	0	0	25,138,814	0	0	949,819	26,088,633
Human Services	0	491,121	0	0	7,280,512	3,281,871	11,053,504
Conservation & Recreation	0	0	0	0	0	2,229,301	2,229,301
Community & Economic Development	0	0	0	0	0	1,233,952	1,233,952
Capital Projects	0	0	0	0	0	297,244	297,244
Debt Service Payments	0	0	0	0	0	568,594	568,594
<b><i>Total Restricted</i></b>	<b>0</b>	<b>491,121</b>	<b>25,138,814</b>	<b>9,001,740</b>	<b>7,280,512</b>	<b>19,185,029</b>	<b>61,097,216</b>
<b><i>Committed To</i></b>							
Debt Service Payments	0	0	0	0	0	626,437	626,437
Public Safety	0	0	0	0	0	26,468	26,468
Human Services	0	0	0	0	0	12,688	12,688
Conservation & Recreation	0	0	0	0	0	288,073	288,073
<b><i>Total Committed</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>953,666</b>	<b>953,666</b>
<b><i>Assigned To</i></b>							
Purchases on Order	1,195,023	0	0	0	0	0	1,195,023
<b><i>Unassigned</i></b>	<b>26,149,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,149,625</b>
<b>Total Fund Balances</b>	<b>\$27,552,367</b>	<b>\$491,187</b>	<b>\$25,138,814</b>	<b>\$9,001,740</b>	<b>\$7,280,512</b>	<b>\$20,232,429</b>	<b>\$89,697,049</b>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**  
**(CONTINUED)**

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**NOTE S - SUBSEQUENT EVENT**

On June 12, 2014, the County issued \$1,148,000 in special assessment bonds with governmental commitment. These notes will mature June 11, 2015 and have a 1.25% interest rate.

**GREENE COUNTY, OHIO  
REQUIRED SUPPLEMENTARY INFORMATION  
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE  
REPORTED USING THE MODIFIED APPROACH  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013**

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The County reports its roads and bridges infrastructure assets using the modified approach (see Note A to the Financial Statements for a description of the modified approach). The following disclosures pertain to the condition assessment and budgeted versus actual expenditures for the preservation of these assets.

**County Roads**

The condition of road pavement is measured using a Physical Condition Rating system, which assigns a numerical ranking to each road based on the following criteria: date of last surface maintenance; pavement surface condition; traffic volume; traffic type; and the Financial Condition Ranking. The Financial Condition Ranking is a numerical ranking of one to five calculated by dividing the estimated repair cost by the replacement cost of the road and using the percentage to determine the condition ranking of the road. The following schedule is used to determine the Financial Condition Ranking:

<u>Numeric Ranking</u>	<u>Condition Ranking</u>	<u>Criteria</u>
1	Critical	Repair cost exceeds 80% of the replacement cost
2	Poor	Repair cost exceeds 45% of the replacement cost
3	Fair	Repair cost exceeds 25% of the replacement cost
4	Good	Repair cost exceeds 15% of the replacement cost
5	Excellent	Repair cost exceeds 7% of the replacement cost

The Financial Condition Ranking is only one of the issues considered in determining the Physical Condition Rating. The Physical Condition Rating is determined by a committee of experts from the County Engineer's Office based on the criteria discussed above. The Physical Condition Rating is also a numerical ranking of one to five with the following characteristics:

<u>Numeric Ranking</u>	<u>Condition Ranking</u>	<u>Condition Description</u>
1	Critical	Condition is dangerous, unsafe or unusable
2	Poor	Condition is inadequate or substandard
3	Fair	Condition is average, not good or poor
4	Good	Condition is safe and suitable for purpose
5	Excellent	Condition is new or requires no repair

It is the policy of the County Engineer that 90% of County roads are to be maintained in a condition of fair or better using the Physical Condition Rating and that a condition assessment using the Physical Condition Rating for County roads is performed annually. An assessment of County roads using the Financial Condition Ranking is to be performed at least once every three years. The following summarizes the Physical Condition Rating of County roads as of December 31, 2013, 2012 and 2011:

<u>Condition Assessment</u>	<u>2013</u>		<u>2012</u>		<u>2011</u>	
	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>
Fair or Better	324	100%	325	100%	325	100%
Less than Fair	0	0%	0	0%	0	0%

**GREENE COUNTY, OHIO  
REQUIRED SUPPLEMENTARY INFORMATION  
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE  
REPORTED USING THE MODIFIED APPROACH  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2013  
(Continued)**

The following is a comparison of the County's Budgeted and Actual expenditures for preservation of existing roadways:

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2009	\$ 3,183,432	\$ 3,241,220	\$ (57,788)
2010	2,856,415	2,924,878	(68,463)
2011	3,107,042	3,118,428	(11,386)
2012	3,163,355	3,066,571	96,784
2013	3,140,098	3,102,862	37,236

**County Bridges**

The condition of the County's bridges is determined using a General Appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating consists of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

<u>Numerical Ranking</u>	<u>Condition Ranking</u>
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment performed as of December 31, 2013, 2012 and 2011:

<u>Condition Assessment</u>	<u>2013</u>		<u>2011</u>		<u>2010</u>	
	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>
Fair or Better	279	99%	274	97%	275	97%
Less than Fair	4	1%	9	3%	9	3%

The four of bridges with a condition assessment of less than fair are covered wood bridges. Due to their historic significance these bridges cannot be replaced and it is not feasible to upgrade these bridges to meet today's standards. The following is a comparison of the County's Budgeted and Actual expenditures for preservation of existing bridges:

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2009	\$ 40,000	\$ 3,460	\$ 36,540
2010	40,000	27,362	12,638
2011	40,000	36,816	3,184
2012	40,000	10,311	29,689
2013	37,725	19,301	18,424

**COMBINING FINANCIAL  
STATEMENTS  
AND SCHEDULES**

## GREENE COUNTY, OHIO NON-MAJOR FUNDS

The following are the County's non-major funds, for the year ending December 31, 2013:

### SPECIAL REVENUE FUNDS

The Special Revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes. Some of the more significant non-major special revenue funds include:

Real Estate Assessment - To account for revenues and expenditures related to the valuation of real estate properties for tax purposes. Revenues are derived from fees collected as a part of property tax settlement.

Community Mental Health - To account for revenues received from a County-wide property tax levy and to provide resources for mental health programs. Greene County participates in a program with Clark and Madison Counties and provides monies to this joint effort.

Community Development Block Grant - This is a State and Federal Program to provide assistance to blighted community areas within the County and to assist with economic development projects in the county.

Child Support Enforcement Agency - This is a State mandated program to account for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program.

County Home - To account for a facility to provide personal care for the elderly, disabled and handicapped individuals with limited financial resources.

Hospital Levy - To account for a County-wide property tax levy which provides Greene Memorial Hospital, a non-profit organization, with resources to provide health care services.

Environmental Services - This is used to account for the County's yard waste collection and recycling programs.

Juvenile Court Grants - To account for revenue and expenditures to operate a juvenile detention center.

Equipment Acquisition - Accounts for the accumulation of resources and expenditures of funds for capital expenditures by various Governmental Funds of the County.

Common Pleas Grants - Accounts for grant and other revenue sources that are restricted for use by the Common Pleas Courts.

Council on Aging - Accounts for a County-wide property tax levy which provides the Senior Council on Aging, a non-profit organization with resources to provide services and activities to the elderly in Greene County.

Additional Special Revenue Funds presented in this report include:

Dog and Kennel  
Spring Lakes Park  
Adult Day Care  
Home Arrest  
Indigent Guardianship  
D.A.R.E. Donations  
Inmate Fees - Medical  
Concealed Handgun License

Drug Law Enforcement  
County Hotel Lodging  
Parks & Trails Donations  
Indigent Drivers  
Victim Witness Grants  
Family & Children First Council  
Emergency Management Grants

## **DEBT SERVICE FUNDS**

The debt service funds are used to account for the accumulation of resources for and the payment of, principal and interest on general obligation and special assessment debt with governmental commitment.

Road Assessment Debt Service - To account for the accumulation of assessments of properties benefitting from the road improvement and the payment of, principal and interest on special assessment road bonds.

Various Purpose Long-Term Obligation Bonds - To account for the payment of principal and interest on general obligation bonds of the County's governmental funds.

Tax Incentive Project Debt - This fund is used to account for the accumulation of resources and payment of principal and interest on debt issues related to tax incentive programs authorized by the County.

## **CAPITAL PROJECTS FUND**

Building and Road Construction - To account for major construction activities of the County's governmental funds.

## **PERMANENT FUND**

This fund is used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

Chase Stewart - This fund accounts for principal and interest from a donation received by the County for the payment of medical bills for veterans. This fund is administered by the Soldier's Relief Commission.

## **AGENCY FUNDS**

These funds are used to report resources held by the County in a purely custodial capacity (assets equal liabilities).

Payroll Agency Fund - To account for the net payroll, payroll taxes, and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to employees, other governmental units, and private organizations.

Undivided Tax Fund - The Undivided Tax Fund includes Real Estate Property Taxes, Tangible Personal Property Taxes, Inheritance Taxes and various other taxes collected and distributed by the County.

Political Subdivision - Divided monies received from Real Estate Property Taxes, Tangible Personal Property Taxes, Inheritance Taxes and various other receipts for taxing units of local jurisdictions that are in the process of being advanced or distributed to the taxing units.

Other Agency Funds - The following Agency Funds are grouped together within Other Agency Funds:

Construction Retainer Deposits with Segregated Accounts  
County Departmental Deposits with Segregated Accounts

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE  
DECEMBER 31, 2013**

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund Building & Road Construction	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
<b>ASSETS:</b>					
Pooled Cash and Cash Equivalents.....	\$ 18,981,805	\$ 1,195,008	\$ 730,114	\$ 91,426	\$ 20,998,353
Deposits in Segregated Accounts.....	138,532	-	-	-	138,532
Receivables (Net of Allowance for Uncollectibles)					
Taxes.....	10,888,651	-	-	-	10,888,651
Accounts.....	197,183	-	-	-	197,183
Special Assessments.....	-	23	-	-	23
Accrued Interest.....	-	-	-	155	155
Due from Other Funds.....	2,241	-	-	-	2,241
Due from Other Governments.....	1,016,738	-	-	-	1,016,738
<b>Total Assets.....</b>	<b>\$ 31,225,150</b>	<b>\$ 1,195,031</b>	<b>\$ 730,114</b>	<b>\$ 91,581</b>	<b>\$ 33,241,876</b>

<b>LIABILITIES AND FUND BALANCES:</b>					
<b>Liabilities:</b>					
Accounts Payable.....	\$ 267,003	\$ -	\$ 182,574	\$ -	\$ 449,577
Accrued Wages and Benefits.....	438,559	-	-	-	438,559
Due to Other Funds.....	49,183	-	-	-	49,183
Due to Other Governments.....	15,000	-	100,000	-	115,000
Accrued Interest Payable.....	-	-	296	-	296
Interfund Payable.....	105,216	-	-	-	105,216
Bond Anticipation Notes.....	-	-	150,000	-	150,000
<b>Total Liabilities.....</b>	<b>874,961</b>	<b>-</b>	<b>432,870</b>	<b>-</b>	<b>1,307,831</b>

<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Not Levied to Finance					
Current Year Operations.....	10,588,311	-	-	-	10,588,311
Unavailable Revenue.....	1,113,217	-	-	88	1,113,305
Total Deferred Inflows of Resources.....	11,701,528	-	-	88	11,701,616

<b>Fund Balances:</b>					
Nonspendable.....	2,241			91,493	93,734
Restricted.....	18,319,191	568,594	297,244	-	19,185,029
Committed.....	327,229	626,437	-	-	953,666
<b>Total Fund Balances.....</b>	<b>18,648,661</b>	<b>1,195,031</b>	<b>297,244</b>	<b>91,493</b>	<b>20,232,429</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances.....</b>	<b>\$ 31,225,150</b>	<b>\$ 1,195,031</b>	<b>\$ 730,114</b>	<b>\$ 91,581</b>	<b>\$ 33,241,876</b>

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2013**

	Dog & Kennel	Real Estate Assessment	Environmental Services	Community Mental Health
<b>ASSETS:</b>				
Pooled Cash and Cash Equivalents.....	\$ 793,172	\$ 7,810,980	\$ 2,114,422	\$ 112,020
Deposits in Segregated Accounts.....	-	-	138,532	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	-	-	-	4,108,997
Accounts.....	668	-	-	-
Due from Other Funds.....	-	-	-	-
Due from Other Governments.....	-	32,079	-	244,565
<b>Total Assets.....</b>	<b>\$ 793,840</b>	<b>\$ 7,843,059</b>	<b>\$ 2,252,954</b>	<b>\$ 4,465,582</b>
 <b>LIABILITIES AND FUND BALANCE:</b>				
<b>Liabilities:</b>				
Accounts Payable.....	\$ 34	\$ 94,817	\$ 6,220	\$ -
Accrued Wages and Benefits.....	23,893	18,391	17,516	-
Due to Other Funds.....	321	-	1,146	-
Due to Other Governments.....	-	-	-	-
Interfund Payable.....	-	-	-	-
<b>Total Liabilities.....</b>	<b>24,248</b>	<b>113,208</b>	<b>24,882</b>	<b>-</b>
 <b>Deferred Inflows of Resources:</b>				
Property Taxes Not Levied to Finance Current				
Year Operations.....	-	-	-	4,009,219
Unavailable Revenue.....	-	32,079	-	354,612
<b>Total Deferred Inflows of Resources.....</b>	<b>-</b>	<b>32,079</b>	<b>-</b>	<b>4,363,831</b>
 <b>Fund Balances:</b>				
Nonspendable.....	-	-	-	-
Restricted.....	769,592	7,697,772	2,228,072	101,751
Committed.....	-	-	-	-
<b>Total Fund Balances.....</b>	<b>769,592</b>	<b>7,697,772</b>	<b>2,228,072</b>	<b>101,751</b>
 <b>Total Liabilities, Deferred Inflows and Fund Balances.....</b>	<b>\$ 793,840</b>	<b>\$ 7,843,059</b>	<b>\$ 2,252,954</b>	<b>\$ 4,465,582</b>

Community Development Block Grant	Drug Law Enforcement	Child Support Enforcement Agency	County Home	Spring Lakes Park	County Hotel Lodging
\$ 338,133	\$ 543,582	\$ 2,814,400	\$ 329,078	\$ 1,229	\$ 870,771
-	-	-	-	-	-
-	-	-	-	-	36,360
6,400	-	-	156,528	-	-
-	-	-	2,241	-	-
-	32,562	134,251	-	-	-
<u>\$ 344,533</u>	<u>\$ 576,144</u>	<u>\$ 2,948,651</u>	<u>\$ 487,847</u>	<u>\$ 1,229</u>	<u>\$ 907,131</u>
\$ 175	\$ 463	\$ 957	\$ 98,828	\$ -	\$ 3,418
-	25,511	37,687	117,694	-	13,711
-	-	40,266	1,146	-	408
-	-	-	-	-	-
-	12,500	-	-	-	-
175	38,474	78,910	217,668	-	17,537
-	-	-	-	-	-
-	32,562	-	-	-	-
-	32,562	-	-	-	-
-	-	-	2,241	-	-
344,358	505,108	2,869,741	267,938	1,229	889,594
-	-	-	-	-	-
344,358	505,108	2,869,741	270,179	1,229	889,594
<u>\$ 344,533</u>	<u>\$ 576,144</u>	<u>\$ 2,948,651</u>	<u>\$ 487,847</u>	<u>\$ 1,229</u>	<u>\$ 907,131</u>

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2013**

	Hospital Levy	Adult Day Care	Juvenile Court Grants	Parks & Trails Donations
<b>ASSETS:</b>				
Pooled Cash and Cash Equivalents.....	\$ 86,397	\$ 21,061	\$ 956,218	\$ 302,434
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	3,230,109	-	-	-
Accounts.....	-	9,191	-	801
Due from Other Funds.....	-	-	-	-
Due from Other Governments.....	198,279	-	24,447	-
	<b>Total Assets.....</b>	<b>\$ 30,252</b>	<b>\$ 980,665</b>	<b>\$ 303,235</b>
	<b>\$ 3,514,785</b>	<b>\$ 30,252</b>	<b>\$ 980,665</b>	<b>\$ 303,235</b>
<b>LIABILITIES AND FUND BALANCE:</b>				
<b>Liabilities:</b>				
Accounts Payable.....	\$ -	\$ 3,192	\$ 31,971	\$ 162
Accrued Wages and Benefits.....	-	12,910	93,603	-
Due to Other Funds.....	-	1,462	3,911	-
Due to Other Governments.....	-	-	-	15,000
Interfund Payable.....	-	-	27,466	-
	<b>Total Liabilities.....</b>	<b>17,564</b>	<b>156,951</b>	<b>15,162</b>
<b>Deferred Inflows of Resources:</b>				
Property Taxes Not Levied to Finance Current				
Year Operations.....	3,151,295	-	-	-
Unavailable Revenue.....	285,014	-	2,843	-
	<b>Total Deferred Inflows of Resources.....</b>	<b>-</b>	<b>2,843</b>	<b>-</b>
	<b>78,476</b>	<b>12,688</b>	<b>820,871</b>	<b>288,073</b>
<b>Fund Balances:</b>				
Nonspendable.....	-	-	-	-
Restricted.....	78,476	-	820,871	-
Committed.....	-	12,688	-	288,073
	<b>Total Fund Balances.....</b>	<b>12,688</b>	<b>820,871</b>	<b>288,073</b>
	<b>\$ 3,514,785</b>	<b>\$ 30,252</b>	<b>\$ 980,665</b>	<b>\$ 303,235</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances.....</b>				

Home Arrest	Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Equipment Acquisition	D.A.R.E Donations
\$ 9,637	\$ 19,418	\$ 67,726	\$ 119,870	\$ 75,332	\$ 639
-	-	-	-	-	-
-	-	-	-	-	-
-	2,289	352	-	-	-
-	-	-	-	-	-
-	-	-	27,357	59,191	-
<u>\$ 9,637</u>	<u>\$ 21,707</u>	<u>\$ 68,078</u>	<u>\$ 147,227</u>	<u>\$ 134,523</u>	<u>\$ 639</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	13,606	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	13,606	-	-
-	-	-	-	-	-
-	-	-	17,563	47,177	-
-	-	-	17,563	47,177	-
-	-	-	-	-	-
9,637	21,707	68,078	116,058	87,346	639
-	-	-	-	-	-
<u>9,637</u>	<u>21,707</u>	<u>68,078</u>	<u>116,058</u>	<u>87,346</u>	<u>639</u>
<u>\$ 9,637</u>	<u>\$ 21,707</u>	<u>\$ 68,078</u>	<u>\$ 147,227</u>	<u>\$ 134,523</u>	<u>\$ 639</u>

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2013**

	Inmate Fees Medical	Common Pleas Grants	Family & Children First Council	Emergency Management Grants
<b>ASSETS:</b>				
Pooled Cash and Cash Equivalents.....	\$ 26,468	\$ 1,222,487	\$ 73,636	\$ 43,665
Deposits in Segregated Accounts.....	-	-	-	-
Receivables (Net of Allowance for Uncollectibles)				
Taxes.....	-	-	-	-
Accounts.....	-	20,954	-	-
Due from Other Funds.....	-	-	-	-
Due from Other Governments.....	-	-	16,561	26,386
<b>Total Assets.....</b>	<b>\$ 26,468</b>	<b>\$ 1,243,441</b>	<b>\$ 90,197</b>	<b>\$ 70,051</b>
 <b>LIABILITIES AND FUND BALANCE:</b>				
<b>Liabilities:</b>				
Accounts Payable.....	\$ -	\$ 350	\$ -	\$ 26,416
Accrued Wages and Benefits.....	-	42,546	14,433	3,886
Due to Other Funds.....	-	-	523	-
Due to Other Governments.....	-	-	-	-
Interfund Payable.....	-	50,250	15,000	-
<b>Total Liabilities.....</b>	<b>-</b>	<b>93,146</b>	<b>29,956</b>	<b>30,302</b>
 <b>Deferred Inflows of Resources:</b>				
Property Taxes Not Levied to Finance Current				
Year Operations.....	-	-	-	-
Unavailable Revenue.....	-	-	-	26,386
<b>Total Deferred Inflows of Resources.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,386</b>
 <b>Fund Balances:</b>				
Nonspendable.....	-	-	-	-
Restricted.....	-	1,150,295	60,241	13,363
Committed.....	26,468	-	-	-
<b>Total Fund Balances.....</b>	<b>26,468</b>	<b>1,150,295</b>	<b>60,241</b>	<b>13,363</b>
 <b>Total Liabilities, Deferred Inflows and Fund Balances.....</b>	 <b>\$ 26,468</b>	 <b>\$ 1,243,441</b>	 <b>\$ 90,197</b>	 <b>\$ 70,051</b>

Concealed Handgun License	Council on Aging	Total
\$ 136,546	\$ 92,484	\$ 18,981,805
-	-	138,532
-	3,513,185	10,888,651
-	-	197,183
-	-	2,241
-	221,060	1,016,738
<u>\$ 136,546</u>	<u>\$ 3,826,729</u>	<u>\$ 31,225,150</u>
\$ -	\$ -	\$ 267,003
3,172	-	438,559
-	-	49,183
-	-	15,000
-	-	105,216
<u>3,172</u>	<u>-</u>	<u>874,961</u>
-	3,427,797	10,588,311
-	314,981	1,113,217
-	3,742,778	11,701,528
-	-	2,241
133,374	83,951	18,319,191
-	-	327,229
<u>133,374</u>	<u>83,951</u>	<u>18,648,661</u>
<u>\$ 136,546</u>	<u>\$ 3,826,729</u>	<u>\$ 31,225,150</u>

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2013**

	Road Assessment Debt Service	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Total
<b>ASSETS:</b>				
Pooled Cash and Cash Equivalents.....	\$ 10,864	\$ 626,437	\$ 557,707	\$ 1,195,008
Receivables (Net of Allowances for Uncollectibles)				
Special Assessments.....	23	-	-	23
<b>Total Assets.....</b>	<b>\$ 10,887</b>	<b>\$ 626,437</b>	<b>\$ 557,707</b>	<b>\$ 1,195,031</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
<b>Total Liabilities.....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
Restricted.....	10,887	-	557,707	568,594
Committed.....	-	626,437	-	626,437
<b>Total Fund Balances.....</b>	<b>10,887</b>	<b>626,437</b>	<b>557,707</b>	<b>1,195,031</b>
<b>Total Liabilities and Fund Balances.....</b>	<b>\$ 10,887</b>	<b>\$ 626,437</b>	<b>\$ 557,707</b>	<b>\$ 1,195,031</b>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Funds Building & Road Construction	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
<b>REVENUES:</b>					
Taxes.....	\$ 11,167,154	\$ 245,393	\$ -	\$ -	\$ 11,412,547
Charges for Services.....	8,346,636	-	-	-	8,346,636
Licenses and Permits.....	256,816	-	-	-	256,816
Fines and Forfeitures.....	468,469	-	-	-	468,469
Intergovernmental Revenues.....	8,260,415	-	-	-	8,260,415
Special Assessments.....	-	443,779	-	-	443,779
Investment Earnings.....	36,633	-	79,809	586	117,028
Other Revenue.....	610,685	-	19,035	-	629,720
<b>Total Revenues.....</b>	<b>29,146,808</b>	<b>689,172</b>	<b>98,844</b>	<b>586</b>	<b>29,935,410</b>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive.....	1,857,123	-	-	1,688	1,858,811
Public Safety.....	5,998,054	-	-	-	5,998,054
Public Works.....	7,366	-	-	-	7,366
Health.....	8,432,884	-	-	-	8,432,884
Human Services.....	9,756,526	-	-	-	9,756,526
Conservation and Recreation.....	2,094,490	-	-	-	2,094,490
Community and Economic Development.....	1,882,940	-	-	-	1,882,940
Capital Outlay.....	-	-	2,530,963	-	2,530,963
Debt Service:					
Principal Retirement.....	-	905,000	100,000	-	1,005,000
Interest and Fiscal Charges.....	-	1,077,255	4,149	-	1,081,404
<b>Total Expenditures.....</b>	<b>30,029,383</b>	<b>1,982,255</b>	<b>2,635,112</b>	<b>1,688</b>	<b>34,648,438</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures.....</b>	<b>(882,575)</b>	<b>(1,293,083)</b>	<b>(2,536,268)</b>	<b>(1,102)</b>	<b>(4,713,028)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sales of Capital Assets.....	1,575	-	-	-	1,575
Transfers In.....	363,657	1,479,213	177,344	-	2,020,214
Transfers Out.....	(211,443)	(31,974)	(78,440)	-	(321,857)
<b>Total Other Financing Sources (Uses).....</b>	<b>153,789</b>	<b>1,447,239</b>	<b>98,904</b>	<b>-</b>	<b>1,699,932</b>
<b>Net Change in Fund Balance.....</b>	<b>(728,786)</b>	<b>154,156</b>	<b>(2,437,364)</b>	<b>(1,102)</b>	<b>(3,013,096)</b>
<b>Fund Balance (Deficit) at the Beginning of the Year.....</b>	<b>19,377,447</b>	<b>1,040,875</b>	<b>2,734,608</b>	<b>92,595</b>	<b>23,245,525</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ 18,648,661</b>	<b>\$ 1,195,031</b>	<b>\$ 297,244</b>	<b>\$ 91,493</b>	<b>\$ 20,232,429</b>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Dog & Kennel	Real Estate Assessment	Environmental Services	Community Mental Health
<b>REVENUES:</b>				
Taxes.....	\$ -	\$ -	\$ -	\$ 3,882,771
Charges for Services.....	845,398	76,567	1,150,911	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	14,042	364,772	-	-
Intergovernmental Revenues.....	-	-	92,454	481,243
Investment Earnings.....	-	-	-	-
Other Revenue.....	17,673	23,513	26,361	-
<b>Total Revenues.....</b>	<b>877,113</b>	<b>464,852</b>	<b>1,269,726</b>	<b>4,364,014</b>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive.....	160,388	1,353,013	-	-
Public Safety.....	-	-	-	-
Public Works.....	-	-	7,366	-
Health.....	584,144	-	-	4,385,442
Human Services.....	-	-	-	-
Conservation and Recreation.....	-	-	944,725	-
Community and Economic Development.....	-	-	-	-
<b>Total Expenditures.....</b>	<b>744,532</b>	<b>1,353,013</b>	<b>952,091</b>	<b>4,385,442</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures.....</b>	<b>132,581</b>	<b>(888,161)</b>	<b>317,635</b>	<b>(21,428)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	(207,926)	-
<b>Total Other Financing Sources (Uses).....</b>	<b>-</b>	<b>-</b>	<b>(207,926)</b>	<b>-</b>
<b>Net Change in Fund Balance.....</b>	<b>132,581</b>	<b>(888,161)</b>	<b>109,709</b>	<b>(21,428)</b>
<b>Fund Balance (Deficit) at the Beginning of the Year .....</b>	<b>637,011</b>	<b>8,585,933</b>	<b>2,118,363</b>	<b>123,179</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ 769,592</b>	<b>\$ 7,697,772</b>	<b>\$ 2,228,072</b>	<b>\$ 101,751</b>

Community Development Block Grant	Drug Law Enforcement	Child Support Enforcement Agency	County Home	Spring Lakes Park	County Hotel Lodging
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 891,589
-	414,103	544,757	3,876,914	-	-
-	-	-	-	-	-
-	76,572	-	-	-	-
759,850	237,251	1,012,915	-	-	-
-	-	-	-	-	-
50,138	4,274	29,243	54,501	152	3,905
<u>809,988</u>	<u>732,200</u>	<u>1,586,915</u>	<u>3,931,415</u>	<u>152</u>	<u>895,494</u>
-	-	-	-	-	-
-	886,797	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,367,549	3,900,822	-	-
-	-	-	-	-	-
955,348	-	-	-	-	927,592
<u>955,348</u>	<u>886,797</u>	<u>1,367,549</u>	<u>3,900,822</u>	<u>-</u>	<u>927,592</u>
(145,360)	(154,597)	219,366	30,593	152	(32,098)
-	-	-	-	-	-
2,721	87,870	-	-	-	-
-	-	-	-	-	-
<u>2,721</u>	<u>87,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(142,639)	(66,727)	219,366	30,593	152	(32,098)
486,997	571,835	2,650,375	239,586	1,077	921,692
<u>\$ 344,358</u>	<u>\$ 505,108</u>	<u>\$ 2,869,741</u>	<u>\$ 270,179</u>	<u>\$ 1,229</u>	<u>\$ 889,594</u>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Hospital Levy	Adult Day Care	Juvenile Court Grants	Parks & Trails Donations
<b>REVENUES:</b>				
Taxes.....	\$ 3,056,141	\$ -	\$ -	\$ -
Charges for Services.....	-	323,072	25,422	24,755
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	-	12,240	-
Intergovernmental Revenues.....	390,624	-	2,218,304	1,086,920
Investment Earnings.....	-	-	-	36,633
Other Revenue.....	-	22,378	148,881	29,330
<b>Total Revenues.....</b>	<b>3,446,765</b>	<b>345,450</b>	<b>2,404,847</b>	<b>1,177,638</b>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Public Safety.....	-	-	2,459,950	-
Public Works.....	-	-	-	-
Health.....	3,463,298	-	-	-
Human Services.....	-	349,191	-	-
Conservation and Recreation.....	-	-	-	1,149,765
Community and Economic Development.....	-	-	-	-
<b>Total Expenditures.....</b>	<b>3,463,298</b>	<b>349,191</b>	<b>2,459,950</b>	<b>1,149,765</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures.....</b>	<b>(16,533)</b>	<b>(3,741)</b>	<b>(55,103)</b>	<b>27,873</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Capital Assets.....	-	-	1,575	-
Transfers In.....	-	-	16,863	-
Transfers Out.....	-	-	-	-
<b>Total Other Financing Sources (Uses).....</b>	<b>-</b>	<b>-</b>	<b>18,438</b>	<b>-</b>
<b>Net Change in Fund Balance.....</b>	<b>(16,533)</b>	<b>(3,741)</b>	<b>(36,665)</b>	<b>27,873</b>
<b>Fund Balance (Deficit) at the Beginning of the Year .....</b>	<b>95,009</b>	<b>16,429</b>	<b>857,536</b>	<b>260,200</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ 78,476</b>	<b>\$ 12,688</b>	<b>\$ 820,871</b>	<b>\$ 288,073</b>

Home Arrest	Indigent Drivers	Indigent Guardianship	Victim Witness Grants	Equipment Acquisition	D.A.R.E Donations
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,094	38,045	13,440	29,179	2,986	-
-	-	-	-	-	-
-	843	-	-	-	-
-	904	-	192,135	362,016	-
-	-	-	-	-	-
-	-	2,603	24,711	-	93
<u>2,094</u>	<u>39,792</u>	<u>16,043</u>	<u>246,025</u>	<u>365,002</u>	<u>93</u>
-	-	-	-	343,722	-
2,386	36,229	3,711	343,279	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,386</u>	<u>36,229</u>	<u>3,711</u>	<u>343,279</u>	<u>343,722</u>	<u>-</u>
(292)	3,563	12,332	(97,254)	21,280	93
-	-	-	-	-	-
-	-	-	74,059	-	-
-	-	-	(3,517)	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>70,542</u>	<u>-</u>	<u>-</u>
(292)	3,563	12,332	(26,712)	21,280	93
<u>9,929</u>	<u>18,144</u>	<u>55,746</u>	<u>142,770</u>	<u>66,066</u>	<u>546</u>
<u>\$ 9,637</u>	<u>\$ 21,707</u>	<u>\$ 68,078</u>	<u>\$ 116,058</u>	<u>\$ 87,346</u>	<u>\$ 639</u>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Inmate Fees Medical	Common Pleas Grants	Family & Children First Council	Emergency Management Grants
<b>REVENUES:</b>				
Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	4,351	968,155	6,487	-
Licenses and Permits.....	-	9,590	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental Revenues.....	-	516,624	185,901	287,559
Investment Earnings.....	-	-	-	-
Other Revenue.....	48,440	115,225	7,824	975
<b>Total Revenues.....</b>	<b>52,791</b>	<b>1,609,594</b>	<b>200,212</b>	<b>288,534</b>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive.....	-	-	-	-
Public Safety.....	47,441	1,672,329	-	353,389
Public Works.....	-	-	-	-
Health.....	-	-	-	-
Human Services.....	-	-	348,667	-
Conservation and Recreation.....	-	-	-	-
Community and Economic Development.....	-	-	-	-
<b>Total Expenditures.....</b>	<b>47,441</b>	<b>1,672,329</b>	<b>348,667</b>	<b>353,389</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures.....</b>	<b>5,350</b>	<b>(62,735)</b>	<b>(148,455)</b>	<b>(64,855)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	153,061	29,083
Transfers Out.....	-	-	-	-
<b>Total Other Financing Sources (Uses).....</b>	<b>-</b>	<b>-</b>	<b>153,061</b>	<b>29,083</b>
<b>Net Change in Fund Balance.....</b>	<b>5,350</b>	<b>(62,735)</b>	<b>4,606</b>	<b>(35,772)</b>
<b>Fund Balance (Deficit) at the Beginning of the Year .....</b>	<b>21,118</b>	<b>1,213,030</b>	<b>55,635</b>	<b>49,135</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ 26,468</b>	<b>\$ 1,150,295</b>	<b>\$ 60,241</b>	<b>\$ 13,363</b>

Concealed Handgun License	Council on Aging	Total
\$ -	\$ 3,336,653	\$ 11,167,154
-	-	8,346,636
247,226	-	256,816
-	-	468,469
-	435,715	8,260,415
-	-	36,633
465	-	610,685
<u>247,691</u>	<u>3,772,368</u>	<u>29,146,808</u>
-	-	1,857,123
192,543	-	5,998,054
-	-	7,366
-	-	8,432,884
-	3,790,297	9,756,526
-	-	2,094,490
-	-	1,882,940
<u>192,543</u>	<u>3,790,297</u>	<u>30,029,383</u>
55,148	(17,929)	(882,575)
-	-	1,575
-	-	363,657
-	-	(211,443)
<u>-</u>	<u>-</u>	<u>153,789</u>
55,148	(17,929)	(728,786)
<u>78,226</u>	<u>101,880</u>	<u>19,377,447</u>
<u>\$ 133,374</u>	<u>\$ 83,951</u>	<u>\$ 18,648,661</u>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Road Assessment Debt Service	Various Purpose Long Term Obligation Bond	Tax Incentive Project Debt	Total
<b>REVENUES:</b>				
Taxes.....	\$ -	\$ -	\$ 245,393	\$ 245,393
Special Assessments.....	966	-	442,813	443,779
<b>Total Revenues.....</b>	<b>966</b>	<b>-</b>	<b>688,206</b>	<b>689,172</b>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal Retirement.....	-	420,000	485,000	905,000
Interest and Fiscal Charges.....	-	585,365	491,890	1,077,255
<b>Total Expenditures.....</b>	<b>-</b>	<b>1,005,365</b>	<b>976,890</b>	<b>1,982,255</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures.....</b>	<b>966</b>	<b>(1,005,365)</b>	<b>(288,684)</b>	<b>(1,293,083)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In.....	-	1,175,039	304,174	1,479,213
Transfers Out.....	(27,226)	(4,748)	-	(31,974)
<b>Total Other Financing Sources (Uses).....</b>	<b>(27,226)</b>	<b>1,170,291</b>	<b>304,174</b>	<b>1,447,239</b>
<b>Net Change in Fund Balances.....</b>	<b>(26,260)</b>	<b>164,926</b>	<b>15,490</b>	<b>154,156</b>
<b>Fund Balance (Deficit) at the Beginning of the Year.....</b>	<b>37,147</b>	<b>461,511</b>	<b>542,217</b>	<b>1,040,875</b>
<b>Fund Balance (Deficit) at the End of the Year.....</b>	<b>\$ 10,887</b>	<b>\$ 626,437</b>	<b>\$ 557,707</b>	<b>\$ 1,195,031</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 30,268,600	\$ 30,268,600	\$ 31,278,980	\$ 1,010,380
Charges for Services.....	4,567,100	4,744,590	5,802,179	1,057,589
Licenses and Permits.....	743,500	743,500	749,490	5,990
Fines and Forfeitures.....	5,900	5,900	389,891	383,991
Intergovernmental.....	4,489,000	4,489,000	5,056,666	567,666
Investment Earnings.....	1,143,200	1,143,200	1,032,830	(110,370)
Other.....	2,009,100	2,005,698	218,980	(1,786,718)
<b>Total Revenues.....</b>	<b>43,226,400</b>	<b>43,400,488</b>	<b>44,529,016</b>	<b>1,128,528</b>
<b>Expenditures:</b>				
<b>General Government:</b>				
<b>Legislative and Executive:</b>				
<b>Commissioners:</b>				
Personal Services.....	628,373	632,016	144,952	487,064
Materials and Supplies.....	6,569	6,570	3,654	2,916
Contractual Services.....	1,079,144	1,079,146	1,038,147	40,999
Other.....	485,521	483,070	(123,770)	606,840
Capital Outlay.....	687,011	687,014	684,803	2,211
<b>Total Commissioners.....</b>	<b>2,886,618</b>	<b>2,887,816</b>	<b>1,747,786</b>	<b>1,140,030</b>
<b>Auditor:</b>				
Personal Services.....	975,712	978,352	921,008	57,344
Materials and Supplies.....	20,450	20,450	6,586	13,864
Contractual Services.....	144,265	144,265	107,234	37,031
Other.....	18,888	18,888	8,782	10,106
Capital Outlay.....	26,824	26,823	19,013	7,810
<b>Total Auditor.....</b>	<b>1,186,139</b>	<b>1,188,778</b>	<b>1,062,623</b>	<b>126,155</b>
<b>Treasurer:</b>				
Personal Services.....	378,964	383,222	376,375	6,847
Materials and Supplies.....	4,978	3,830	3,830	-
Contractual Services.....	20,321	22,224	22,224	-
Other.....	9,637	5,748	5,748	-
<b>Total Treasurer.....</b>	<b>413,900</b>	<b>415,024</b>	<b>408,177</b>	<b>6,847</b>
<b>Prosecuting Attorney:</b>				
Personal Services.....	1,823,816	1,829,336	1,769,756	59,580
Materials and Supplies.....	17,311	16,881	14,758	2,123
Contractual Services.....	10,181	10,046	9,588	458
Other.....	17,520	15,989	14,641	1,348
Capital Outlay.....	19,260	19,320	18,588	732
<b>Total Prosecuting Attorney.....</b>	<b>1,888,088</b>	<b>1,891,572</b>	<b>1,827,331</b>	<b>64,241</b>
<b>Budget Commission:</b>				
Contractual Services.....	2,700	2,700	-	2,700
<b>Total Budget Commission.....</b>	<b>2,700</b>	<b>2,700</b>	<b>-</b>	<b>2,700</b>
<b>Bureau of Inspection:</b>				
Contractual Services.....	90,000	90,000	81,544	8,456
<b>Total Bureau of Inspection.....</b>	<b>90,000</b>	<b>90,000</b>	<b>81,544</b>	<b>8,456</b>
<b>Data Processing:</b>				
Personal Services.....	594,354	602,732	595,296	7,436
Materials and Supplies.....	3,506	1,506	1,437	69
Contractual Services.....	163,022	157,022	152,650	4,372
Other.....	27,346	-	-	-
Capital Outlay.....	159,805	188,805	182,325	6,480
<b>Total Data Processing.....</b>	<b>948,033</b>	<b>950,065</b>	<b>931,708</b>	<b>18,357</b>
<b>Personnel:</b>				
Personal Services.....	411,362	411,844	353,584	58,260
Materials and Supplies.....	1,840	1,895	1,895	-
Contractual Services.....	24,224	23,382	23,382	-
Other.....	6,232	7,549	5,254	2,295
Capital Outlay.....	827	819	819	-
<b>Total Personnel.....</b>	<b>444,485</b>	<b>445,489</b>	<b>384,934</b>	<b>60,555</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Microfilming:				
Personal Services.....	128,342	128,744	125,290	3,454
Total Microfilming.....	128,342	128,744	125,290	3,454
Service Garage:				
Personal Services.....	174,410	174,920	174,202	718
Materials and Supplies.....	65,332	59,356	24,781	34,575
Contractual Services.....	6,780	7,319	7,209	110
Other.....	1,825	1,825	1,808	17
Capital Outlay.....	9,215	14,653	14,620	33
Total Service Garage.....	257,562	258,073	222,620	35,453
Risk Management:				
Personal Services.....	289,297	290,775	288,685	2,090
Materials and Supplies.....	7,490	6,854	3,925	2,929
Contractual Services.....	18,477	18,476	17,566	910
Other.....	2,048	2,048	1,413	635
Capital Outlay.....	300	300	300	-
Total Risk Management.....	317,612	318,453	311,889	6,564
Records & Information:				
Personal Services.....	142,011	143,719	143,565	154
Materials and Supplies.....	600	840	839	1
Contractual Services.....	500	253	253	-
Other.....	3,340	3,092	3,092	-
Capital Outlay.....	1,058	1,313	1,313	-
Total Records & information.....	147,509	149,217	149,062	155
Utilities:				
Materials and Supplies.....	2,333,856	2,333,856	1,793,719	540,137
Total Utilities.....	2,333,856	2,333,856	1,793,719	540,137
Office of Finance:				
Personal Services.....	155,011	159,130	155,027	4,103
Materials and Supplies.....	100	100	12	88
Contractual Services.....	45	45	-	45
Other.....	41,059	25,872	330	25,542
Capital Outlay.....	289	289	-	289
Total Office of Finance.....	196,504	185,436	155,369	30,067
Board of Elections:				
Personal Services.....	541,759	511,963	506,931	5,032
Materials and Supplies.....	46,895	54,883	52,383	2,500
Contractual Services.....	113,678	167,768	164,323	3,445
Other.....	51,388	52,738	33,453	19,285
Capital Outlay.....	40,002	28,880	28,880	-
Total Board of Elections.....	793,722	816,232	785,970	30,262
Maintenance and Operations:				
Personal Services.....	1,604,867	1,609,954	1,561,155	48,799
Materials and Supplies.....	480,215	483,291	354,368	128,923
Contractual Services.....	444,207	445,757	436,461	9,296
Other.....	3,422	5,087	4,488	599
Capital Outlay.....	900,079	908,140	873,708	34,432
Total Maintenance and Operations.....	3,432,790	3,452,229	3,230,180	222,049
Recorder:				
Personal Services.....	381,759	382,789	364,545	18,244
Materials and Supplies.....	58,649	58,648	5,859	52,789
Contractual Services.....	87,521	87,521	36,568	50,953
Other.....	4,638	4,638	3,671	967
Capital Outlay.....	219,695	219,695	67,225	152,470
Total Recorder.....	752,262	753,291	477,868	275,423
Insurance:				
Materials and Supplies.....	2,500	2,500	-	2,500
Contractual Services.....	367,500	367,500	338,265	29,235
Total Insurance.....	370,000	370,000	338,265	31,735

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Unclaimed Funds:</b>				
Other.....	14,500	60,500	11,896	48,604
Total Unclaimed Funds.....	14,500	60,500	11,896	48,604
<b>Miscellaneous:</b>				
Materials and Supplies.....	8,000	6,661	3,115	3,546
Contractual Services.....	137,807	127,729	70,095	57,634
Other.....	285,417	122,252	95,417	26,835
Capital Outlay.....	468,477	606,893	401,983	204,910
Total Miscellaneous.....	899,701	863,535	570,610	292,925
Total Legislative and Executive.....	17,504,323	17,561,010	14,616,841	2,944,169
<b>Judicial:</b>				
<b>Court of Appeals:</b>				
Other.....	48,500	48,863	48,863	-
Total Court of Appeals.....	48,500	48,863	48,863	-
<b>Common Pleas Court:</b>				
Personal Services.....	1,593,208	1,583,291	1,488,071	95,220
Materials and Supplies.....	5,132	11,132	5,816	5,316
Contractual Services.....	5,059	4,259	3,722	537
Other.....	21,900	31,500	27,889	3,611
Total Common Pleas Court.....	1,625,299	1,630,182	1,525,498	104,684
<b>Juvenile Court:</b>				
Personal Services.....	2,273,155	2,306,982	2,290,107	16,875
Materials and Supplies.....	12,155	6,744	6,745	(1)
Contractual Services.....	64,688	55,672	55,672	-
Other.....	(38,531)	4,570	4,562	8
Capital Outlay.....	2,640	25,384	25,384	-
Total Juvenile Court.....	2,314,107	2,399,352	2,382,470	16,882
<b>Probate Court:</b>				
Personal Services.....	286,933	287,924	283,083	4,841
Materials and Supplies.....	1,490	1,489	1,386	103
Contractual Services.....	3,185	2,912	2,912	-
Other.....	8,945	9,218	8,191	1,027
Total Probate Court.....	300,553	301,543	295,572	5,971
<b>Clerk of Courts:</b>				
Personal Services.....	1,084,984	1,095,610	1,082,021	13,589
Materials and Supplies.....	46,053	38,422	38,423	(1)
Contractual Services.....	24,832	24,832	24,832	-
Other.....	21,155	21,155	21,156	(1)
Total Clerk of Courts.....	1,177,024	1,180,019	1,166,432	13,587
<b>Xenia Municipal Court:</b>				
Personal Services.....	107,595	110,895	94,024	16,871
Contractual Services.....	55,222	55,222	53,358	1,864
Other.....	17,269	13,969	6,098	7,871
Total Xenia Municipal Court.....	180,086	180,086	153,480	26,606
<b>Fairborn Municipal Court:</b>				
Personal Services.....	142,800	142,800	117,983	24,817
Contractual Services.....	53,524	53,524	53,358	166
Other.....	36,850	36,850	20,629	16,221
Total Fairborn Municipal Court.....	233,174	233,174	191,970	41,204
<b>Domestic Relations Court:</b>				
Personal Services.....	788,823	791,266	788,794	2,472
Materials and Supplies.....	5,750	5,750	5,590	160
Contractual Services.....	18,894	18,894	17,983	911
Other.....	11,035	11,035	9,128	1,907
Capital Outlay.....	1,000	1,000	940	60
Total Domestic Relations Court.....	825,502	827,945	822,435	5,510

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Defender:				
Personal Services.....	325,488	325,488	322,720	2,768
Materials and Supplies.....	2,887	2,887	2,762	125
Contractual Services.....	259,255	320,405	241,653	78,752
Other.....	1,580	1,780	1,555	225
Capital Outlay.....	500	150	150	-
Total Public Defender.....	<u>589,710</u>	<u>650,710</u>	<u>568,840</u>	<u>81,870</u>
Total Judicial.....	<u>7,293,955</u>	<u>7,451,874</u>	<u>7,155,560</u>	<u>296,314</u>
Total General Government.....	24,798,278	25,012,884	21,772,401	3,240,483
Public Safety:				
Coroner:				
Personal Services.....	352,689	355,387	354,788	599
Materials and Supplies.....	3,372	3,498	2,913	585
Contractual Services.....	132,171	137,877	136,663	1,214
Other.....	6,775	6,775	6,282	493
Total Coroner.....	<u>495,007</u>	<u>503,537</u>	<u>500,646</u>	<u>2,891</u>
Juvenile Detention:				
Personal Services.....	989,937	989,019	988,287	732
Materials and Supplies.....	28,073	27,641	26,866	775
Contractual Services.....	15,751	13,818	13,813	5
Other.....	80,113	1,296	1,296	-
Capital Outlay.....	-	7,070	7,070	-
Total Juvenile Detention.....	<u>1,113,874</u>	<u>1,038,844</u>	<u>1,037,332</u>	<u>1,512</u>
Sheriff:				
Personal Services.....	11,091,250	10,760,927	10,518,663	242,264
Materials and Supplies.....	150,451	160,451	159,733	718
Contractual Services.....	811,439	971,075	940,423	30,652
Other.....	57,749	49,434	49,347	87
Capital Outlay.....	478,500	713,397	712,451	946
Total Sheriff.....	<u>12,589,389</u>	<u>12,655,284</u>	<u>12,380,617</u>	<u>274,667</u>
Building Regulations:				
Personal Services.....	618,275	634,290	633,962	328
Materials and Supplies.....	3,000	2,901	2,901	-
Contractual Services.....	75,450	74,120	72,896	1,224
Other.....	6,400	5,198	5,197	1
Capital Outlay.....	420	534	233	301
Total Building Regulations.....	<u>703,545</u>	<u>717,043</u>	<u>715,189</u>	<u>1,854</u>
Total Public Safety.....	<u>14,901,815</u>	<u>14,914,708</u>	<u>14,633,784</u>	<u>280,924</u>
Public Works:				
County Engineer - Tax Maps:				
Personal Services.....	102,579	102,961	100,541	2,420
Capital Outlay.....	11,241	11,241	1,720	9,521
Total County Engineer - Tax Maps.....	<u>113,820</u>	<u>114,202</u>	<u>102,261</u>	<u>11,941</u>
Department of Public Works:				
Personal Services.....	341,515	342,337	276,438	65,899
Materials and Supplies.....	13,130	12,630	11,828	802
Contractual Services.....	374,084	372,584	169,479	203,105
Other.....	6,550	6,550	5,479	1,071
Capital Outlay.....	67,665	69,664	60,646	9,018
Total Department of Public Works.....	<u>802,944</u>	<u>803,765</u>	<u>523,870</u>	<u>279,895</u>
Total Public Works.....	<u>916,764</u>	<u>917,967</u>	<u>626,131</u>	<u>291,836</u>
Health:				
Vital Statistics:				
Other.....	1,000	1,000	939	61
Total Vital Statistics.....	<u>1,000</u>	<u>1,000</u>	<u>939</u>	<u>61</u>
Miscellaneous:				
Other.....	422,606	422,606	385,136	37,470
Total Miscellaneous.....	<u>422,606</u>	<u>422,606</u>	<u>385,136</u>	<u>37,470</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total Health.....	423,606	423,606	386,075	37,531
Human Services:				
Veteran's Service Commission:				
Personal Services.....	524,756	526,533	511,299	15,234
Materials and Supplies.....	7,500	6,500	6,500	-
Contractual Services.....	205,708	167,162	167,162	-
Other.....	54,488	51,578	47,345	4,233
Capital Outlay.....	14,879	57,335	57,335	-
Total Veteran's Service Commission.....	<u>807,331</u>	<u>809,108</u>	<u>789,641</u>	<u>19,467</u>
Total Human Services.....	807,331	809,108	789,641	19,467
Conservation and Recreation:				
Agriculture:				
Contractual Services.....	38,248	38,248	33,933	4,315
Other.....	409,563	409,563	408,729	834
Total Agriculture.....	<u>447,811</u>	<u>447,811</u>	<u>442,662</u>	<u>5,149</u>
Parks and Trails:				
Personal Services.....	1,604,198	1,538,483	1,518,417	20,066
Materials and Supplies.....	85,472	84,172	83,398	774
Contractual Services.....	45,142	41,242	39,777	1,465
Other.....	25,461	24,261	20,441	3,820
Capital Outlay.....	46,082	122,982	109,085	13,897
Total Parks and Trails.....	<u>1,806,355</u>	<u>1,811,140</u>	<u>1,771,118</u>	<u>40,022</u>
Total Conservation and Recreation.....	2,254,166	2,258,951	2,213,780	45,171
Community and Economic Development:				
Department of Development:				
Personal Services.....	419,973	421,288	250,276	171,012
Materials and Supplies.....	2,715	2,715	718	1,997
Contractual Services.....	1,111	1,111	101	1,010
Other.....	9,455	9,455	2,356	7,099
Capital Outlay.....	2,950	2,950	415	2,535
Total Department of Development.....	<u>436,204</u>	<u>437,519</u>	<u>253,866</u>	<u>183,653</u>
Total Community and Economic Development.....	436,204	437,519	253,866	183,653
Total Expenditures.....	<u>44,538,164</u>	<u>44,774,743</u>	<u>40,675,678</u>	<u>4,099,065</u>
Excess / (Deficiency) of Revenue over/(under) Expenditures.....	(1,311,764)	(1,374,255)	3,853,338	5,227,593
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	9,000	9,000	26,397	17,397
Transfers In.....	215,500	215,500	3,517	(211,983)
Transfers Out.....	(3,554,824)	(3,793,717)	(1,995,387)	1,798,330
Advances In.....	-	-	132,538	132,538
Advances Out.....	(190,313)	(203,538)	(97,288)	106,250
Repayment of Loans to Other Governments.....	-	-	39,000	39,000
Loans to Other Governments.....	-	-	(28,500)	(28,500)
Total Other Financing Sources / (Uses).....	<u>(3,520,637)</u>	<u>(3,772,755)</u>	<u>(1,919,723)</u>	<u>1,853,032</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(4,832,401)	(5,147,010)	1,933,615	7,080,625
Fund Balance (Deficit) at Beginning of Year.....	19,437,285	19,437,285	19,437,285	-
Prior Year Encumbrances Appropriated.....	2,293,943	2,293,943	2,293,943	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 16,898,827</u>	<u>\$ 16,584,218</u>	<u>\$ 23,664,843</u>	<u>\$ 7,080,625</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

DEPARTMENT OF JOB AND FAMILY SERVICES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental.....	\$ 10,098,854	\$ 9,848,854	\$ 8,922,481	\$ (926,373)
Other.....	4,874,896	374,896	152,022	(222,874)
<b>Total Revenues.....</b>	<b>14,973,750</b>	<b>10,223,750</b>	<b>9,074,503</b>	<b>(1,149,247)</b>
<b>Expenditures:</b>				
Human Services:				
Public Assistance:				
Personal Services.....	9,787,250	6,792,850	6,572,436	220,414
Materials and Supplies.....	255,364	201,824	198,660	3,164
Contractual Services.....	2,841,699	1,754,849	1,497,052	257,797
Other.....	390,870	290,870	194,436	96,434
Capital Outlay.....	152,007	152,007	35,999	116,008
<b>Total Public Assistance.....</b>	<b>13,427,190</b>	<b>9,192,400</b>	<b>8,498,583</b>	<b>693,817</b>
Work Force Investment:				
Materials and Supplies.....	10,000	3,500	2,963	537
Contractual Services.....	1,937,480	1,238,000	965,239	272,761
Other.....	4,000	1,000	289	711
Capital Outlay.....	20,000	-	-	-
<b>Total Work Force Investment.....</b>	<b>1,971,480</b>	<b>1,242,500</b>	<b>968,491</b>	<b>274,009</b>
<b>Total Expenditures.....</b>	<b>15,398,670</b>	<b>10,434,900</b>	<b>9,467,074</b>	<b>967,826</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(424,920)	(211,150)	(392,571)	(181,421)
Other Financing Sources / (Uses):				
Proceeds from Sale of Capital Assets.....	500	500	97	(403)
Transfers In.....	300,000	300,000	278,750	(21,250)
<b>Total Other Financing Sources / (Uses).....</b>	<b>300,500</b>	<b>300,500</b>	<b>278,847</b>	<b>(21,653)</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(124,420)	89,350	(113,724)	(203,074)
Fund Balance (Deficit) at Beginning of Year.....	790,123	790,123	790,123	-
Prior Year Encumbrances Appropriated.....	124,420	124,420	124,420	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 790,123</b>	<b>\$ 1,003,893</b>	<b>\$ 800,819</b>	<b>\$ (203,074)</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

BOARD OF DEVELOPMENTAL DISABILITIES

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 10,512,000	\$ 10,512,000	\$ 10,741,058	\$ 229,058
Charges for Services.....	185,000	185,000	159,537	(25,463)
Intergovernmental.....	4,316,600	4,191,600	4,187,052	(4,548)
Other.....	230,000	230,000	191,136	(38,864)
<b>Total Revenues.....</b>	<b>15,243,600</b>	<b>15,118,600</b>	<b>15,278,783</b>	<b>160,183</b>
Expenditures:				
Health:				
Developmental Disabilities Services:				
Personal Services.....	9,834,134	9,823,134	8,427,970	1,395,164
Materials and Supplies.....	619,527	619,527	537,354	82,173
Contractual Services.....	8,418,642	8,269,642	6,778,473	1,491,169
Other.....	260,648	295,648	265,720	29,928
Capital Outlay.....	256,975	256,975	212,117	44,858
<b>Total Developmental Disability Services.....</b>	<b>19,389,926</b>	<b>19,264,926</b>	<b>16,221,634</b>	<b>3,043,292</b>
<b>Total Expenditures.....</b>	<b>19,389,926</b>	<b>19,264,926</b>	<b>16,221,634</b>	<b>3,043,292</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(4,146,326)	(4,146,326)	(942,851)	3,203,475
Fund Balance (Deficit) at Beginning of Year.....	22,851,557	22,851,557	22,851,557	-
Prior Year Encumbrances Appropriated.....	1,275,316	1,275,316	1,275,316	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 19,980,547</b>	<b>\$ 19,980,547</b>	<b>\$ 23,184,022</b>	<b>\$ 3,203,475</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

MOTOR VEHICLE, ROAD AND BRIDGE

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 800,900	\$ 811,227	\$ 811,207	\$ (20)
Charges for Services.....	100,000	100,000	204,927	104,927
Fines and Forfeitures.....	125,000	125,000	144,929	19,929
Intergovernmental.....	6,470,100	6,535,512	7,768,621	1,233,109
Special Assessments.....	32,000	35,249	35,249	-
Investment Earnings.....	55,000	55,000	22,042	(32,958)
Other.....	41,000	84,327	214,215	129,888
<b>Total Revenues.....</b>	<b>7,624,000</b>	<b>7,746,315</b>	<b>9,201,190</b>	<b>1,454,875</b>
<b>Expenditures:</b>				
<b>Public Works:</b>				
<b>County Engineer - MVGT:</b>				
Personal Services.....	2,995,407	2,997,984	2,847,519	150,465
Materials and Supplies.....	2,349,760	2,333,129	1,959,984	373,145
Contractual Services.....	443,002	454,059	1,372,981	(918,922)
Other.....	119,234	137,234	126,155	11,079
Capital Outlay.....	3,333,611	3,706,648	2,276,175	1,430,473
<b>Total County Engineer - MVGT.....</b>	<b>9,241,014</b>	<b>9,629,054</b>	<b>8,582,814</b>	<b>1,046,240</b>
<b>County Engineer - Bridge:</b>				
Personal Services.....	241,161	245,661	241,386	4,275
Materials and Supplies.....	384,421	372,421	56,087	316,334
Contractual Services.....	127,925	135,425	123,546	11,879
Other.....	1,500	1,500	-	1,500
Capital Outlay.....	1,029,082	1,029,082	604,583	424,499
<b>Total County Engineer - Bridge.....</b>	<b>1,784,089</b>	<b>1,784,089</b>	<b>1,025,602</b>	<b>758,487</b>
<b>County Engineer - Ditches:</b>				
Materials and Supplies.....	21,700	18,600	15,035	3,565
Contractual Services.....	59,206	53,453	24,597	28,856
Other.....	30,511	44,111	39,031	5,080
Capital Outlay.....	2,000	2,000	-	2,000
<b>Total County Engineer - Ditches.....</b>	<b>113,417</b>	<b>118,164</b>	<b>78,663</b>	<b>39,501</b>
<b>Total Expenditures.....</b>	<b>11,138,520</b>	<b>11,531,307</b>	<b>9,687,079</b>	<b>1,844,228</b>
<b>Excess/(Deficiency) of Revenue over/(under) Expenditures.....</b>	<b>(3,514,520)</b>	<b>(3,784,992)</b>	<b>(485,889)</b>	<b>3,299,103</b>
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Sale of Capital Assets.....	5,000	5,000	4,500	(500)
Transfers In.....	-	4,748	4,769	21
<b>Total Other Financing Sources / (Uses).....</b>	<b>5,000</b>	<b>9,748</b>	<b>9,269</b>	<b>(479)</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(3,509,520)</b>	<b>(3,775,244)</b>	<b>(476,620)</b>	<b>3,298,624</b>
Fund Balance (Deficit) at Beginning of Year.....	7,617,346	7,617,346	7,617,346	-
Prior Year Encumbrances Appropriated.....	474,506	474,506	474,506	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 4,582,332</b>	<b>\$ 4,316,608</b>	<b>\$ 7,615,232</b>	<b>\$ 3,298,624</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

CHILDREN SERVICES BOARD				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes.....	\$ 5,005,000	\$ 5,005,000	\$ 5,031,872	\$ 26,872
Charges for Services.....	50,000	50,000	35,476	(14,524)
Intergovernmental.....	4,405,800	4,405,800	4,461,838	56,038
Other.....	16,000	16,000	36,480	20,480
<b>Total Revenues.....</b>	<b>9,476,800</b>	<b>9,476,800</b>	<b>9,565,666</b>	<b>88,866</b>
<b>Expenditures:</b>				
<b>Human Services:</b>				
<b>Children's Home:</b>				
Personal Services.....	-	-	-	-
Materials and Supplies.....	82,450	82,450	4,453	77,997
Contractual Services.....	71,945	71,945	710	71,235
Other.....	15,100	15,100	-	15,100
Capital Outlay.....	25,000	25,000	-	25,000
<b>Total Children's Home.....</b>	<b>194,495</b>	<b>194,495</b>	<b>5,163</b>	<b>189,332</b>
<b>Children Services Board:</b>				
Personal Services.....	744,000	747,000	646,343	100,657
Materials and Supplies.....	120,950	120,950	96,747	24,203
Contractual Services.....	11,243,964	11,240,964	7,855,342	3,385,622
Other.....	64,854	64,854	27,844	37,010
Capital Outlay.....	103,170	103,170	16,589	86,581
<b>Total Children Services Board.....</b>	<b>12,276,938</b>	<b>12,276,938</b>	<b>8,642,865</b>	<b>3,634,073</b>
<b>Total Expenditures.....</b>	<b>12,471,433</b>	<b>12,471,433</b>	<b>8,648,028</b>	<b>3,823,405</b>
<b>Excess/(Deficiency) of Revenue over/(under) Expenditures.....</b>	<b>(2,994,633)</b>	<b>(2,994,633)</b>	<b>917,638</b>	<b>3,912,271</b>
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Sale of Capital Assets.....	75,000	75,000	10	(74,990)
<b>Total Other Financing Sources / (Uses).....</b>	<b>75,000</b>	<b>75,000</b>	<b>10</b>	<b>(74,990)</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(2,919,633)</b>	<b>(2,919,633)</b>	<b>917,648</b>	<b>3,837,281</b>
Fund Balance (Deficit) at Beginning of Year.....	4,083,743	4,083,743	4,083,743	-
Prior Year Encumbrances Appropriated.....	973,933	973,933	973,933	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 2,138,043</b>	<b>\$ 2,138,043</b>	<b>\$ 5,975,324</b>	<b>\$ 3,837,281</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	DOG AND KENNEL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 820,000	\$ 820,000	\$ 844,730	\$ 24,730
Fines and Forfeitures.....	15,000	15,000	14,042	(958)
Other.....	30,400	6,400	17,673	11,273
Total Revenues.....	865,400	841,400	876,445	35,045
Expenditures:				
Health:				
Animal Control:				
Personal Services.....	541,720	557,797	555,777	2,020
Materials and Supplies.....	22,361	25,644	15,367	10,277
Contractual Services.....	8,035	33,035	11,575	21,460
Other.....	13,793	8,825	4,568	4,257
Capital Outlay.....	4,185	3,098	898	2,200
Total Animal Control.....	590,094	628,399	588,185	40,214
Legislative and Executive:				
Auditor:				
Personal Services.....	47,900	47,900	34,966	12,934
Materials and Supplies.....	4,000	5,000	4,671	329
Other.....	132,500	134,500	121,593	12,907
Total Auditor.....	184,400	187,400	161,230	26,170
Total Expenditures.....	774,494	815,799	749,415	66,384
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	90,906	25,601	127,030	101,429
Fund Balance (Deficit) at Beginning of Year.....	663,719	663,719	663,719	-
Prior Year Encumbrances Appropriated.....	725	725	725	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 755,350</u>	<u>\$ 690,045</u>	<u>\$ 791,474</u>	<u>\$ 101,429</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	REAL ESTATE ASSESSMENT			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 80,000	\$ 80,000	\$ 76,567	\$ (3,433)
Fines and Forfeitures.....	-	366,000	364,772	(1,228)
Other.....	-	1,800	24,859	23,059
<b>Total Revenues.....</b>	<b>80,000</b>	<b>447,800</b>	<b>466,198</b>	<b>18,398</b>
<b>Expenditures:</b>				
<b>Legislative and Executive:</b>				
<b>Auditor:</b>				
Personal Services.....	158,800	158,800	147,863	10,937
Materials and Supplies.....	8,500	38,500	34,161	4,339
Contractual Services.....	1,927,772	1,927,772	1,876,872	50,900
Other.....	56,284	56,284	17,237	39,047
Capital Outlay.....	30,700	30,700	191	30,509
<b>Total Auditor.....</b>	<b>2,182,056</b>	<b>2,212,056</b>	<b>2,076,324</b>	<b>135,732</b>
<b>Board of Revisions:</b>				
Contractual Services.....	15,050	15,050	7,438	7,612
Other.....	30,000	30,000	1,658	28,342
<b>Total Board of Revisions.....</b>	<b>45,050</b>	<b>45,050</b>	<b>9,096</b>	<b>35,954</b>
<b>Delinquent Real Estate Tax &amp; Assessment Collectionsd (DRETAC):</b>				
<b>Treasurer:</b>				
Personal Services.....	60,026	99,200	88,487	10,713
Materials and Supplies.....	5,670	5,620	2,117	3,503
Contractual Services.....	18,296	18,296	16,087	2,209
Other.....	9,936	9,913	5,060	4,853
<b>Total Treasurer.....</b>	<b>93,928</b>	<b>133,029</b>	<b>111,751</b>	<b>21,278</b>
<b>Prosecutor:</b>				
Personal Services.....	40,336	34,336	10,383	23,953
Materials and Supplies.....	1,943	1,943	745	1,198
Contractual Services.....	47,450	56,390	56,115	275
Other.....	16,056	36,685	20,519	16,166
Capital Outlay.....	5,239	6,671	5,782	889
<b>Total Prosecutor.....</b>	<b>111,024</b>	<b>136,025</b>	<b>93,544</b>	<b>42,481</b>
<b>Total DRETAC.....</b>	<b>204,952</b>	<b>269,054</b>	<b>205,295</b>	<b>63,759</b>
<b>Geographic Information Systems:</b>				
Personal Services.....	190,400	190,400	183,727	6,673
Materials and Supplies.....	4,040	4,040	9	4,031
Contractual Services.....	250,069	250,069	243,876	6,193
Other.....	7,500	7,500	-	7,500
Capital Outlay.....	17,500	17,500	17,242	258
<b>Total Geographic Information Systems.....</b>	<b>469,509</b>	<b>469,509</b>	<b>444,854</b>	<b>24,655</b>
<b>Total Expenditures.....</b>	<b>2,901,567</b>	<b>2,995,669</b>	<b>2,735,569</b>	<b>260,100</b>
<b>Excess/(Deficiency) of Revenue over/(under) Expenditures.....</b>	<b>(2,821,567)</b>	<b>(2,547,869)</b>	<b>(2,269,371)</b>	<b>278,498</b>
<b>Fund Balance (Deficit) at Beginning of Year.....</b>	<b>6,529,653</b>	<b>6,529,653</b>	<b>6,529,653</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated.....</b>	<b>2,101,775</b>	<b>2,101,775</b>	<b>2,101,775</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 5,809,861</b>	<b>\$ 6,083,559</b>	<b>\$ 6,362,057</b>	<b>\$ 278,498</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	ENVIRONMENTAL SERVICES			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 1,103,500	\$ 1,103,500	\$ 1,104,951	\$ 1,451
Intergovernmental.....	100,000	100,000	92,454	(7,546)
Other.....	30,000	30,000	28,263	(1,737)
Total Revenues.....	<u>1,233,500</u>	<u>1,233,500</u>	<u>1,225,668</u>	<u>(7,832)</u>
Expenditures:				
Conservation and Recreation:				
Sanitary Engineer:				
Personal Services.....	556,602	552,719	490,934	61,785
Materials and Supplies.....	107,897	104,797	91,320	13,477
Contractual Services.....	303,566	301,216	227,860	73,356
Other.....	5,103	5,103	857	4,246
Capital Outlay.....	250,006	242,506	181,343	61,163
Total Sanitary Engineer.....	<u>1,223,174</u>	<u>1,206,341</u>	<u>992,314</u>	<u>214,027</u>
Total Expenditures.....	<u>1,223,174</u>	<u>1,206,341</u>	<u>992,314</u>	<u>214,027</u>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	10,326	27,159	233,354	206,195
Other Financing Sources / (Uses):				
Transfers In.....	91,954	75,754	-	(75,754)
Transfers Out.....	(263,426)	(285,424)	(207,926)	77,498
Advances In.....	151,954	151,954	-	(151,954)
Advances Out.....	(123,500)	(137,954)	-	137,954
Total Other Financing Sources / (Uses).....	<u>(143,018)</u>	<u>(195,670)</u>	<u>(207,926)</u>	<u>(12,256)</u>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(132,692)	(168,511)	25,428	193,939
Fund Balance (Deficit) at Beginning of Year.....	1,858,571	1,858,571	1,858,571	-
Prior Year Encumbrances Appropriated.....	191,629	191,629	191,629	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 1,917,508</u>	<u>\$ 1,881,689</u>	<u>\$ 2,075,628</u>	<u>\$ 193,939</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

COMMUNITY MENTAL HEALTH				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,804,500	\$ 3,904,199	\$ 3,904,199	\$ -
Intergovernmental.....	470,000	481,243	481,243	-
Total Revenues.....	4,274,500	4,385,442	4,385,442	-
Expenditures:				
Health:				
Community Mental Health:				
Other.....	4,200,000	4,385,442	4,385,442	-
Total Community Mental Health:.....	4,200,000	4,385,442	4,385,442	-
Total Expenditures.....	4,200,000	4,385,442	4,385,442	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	74,500	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 74,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

COMMUNITY DEVELOPMENT BLOCK GRANT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 1,112,500	\$ 1,058,765	\$ 759,850	\$ (298,915)
Other.....	22,000	41,214	43,918	2,704
<b>Total Revenues.....</b>	<b>1,134,500</b>	<b>1,099,979</b>	<b>803,768</b>	<b>(296,211)</b>
Expenditures:				
Community and Economic Development:				
Department of Development:				
Materials and Supplies.....	5,478	4,000	1,932	2,068
Contractual Services.....	1,215,184	960,085	756,317	203,768
Other.....	103,103	188,440	205,288	(16,848)
Capital Outlay.....	172,913	172,913	142,283	30,630
<b>Total Department of Development.....</b>	<b>1,496,678</b>	<b>1,325,438</b>	<b>1,105,820</b>	<b>219,618</b>
<b>Total Expenditures.....</b>	<b>1,496,678</b>	<b>1,325,438</b>	<b>1,105,820</b>	<b>219,618</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(362,178)	(225,459)	(302,052)	(76,593)
Other Financing Sources / (Uses):				
Transfers In.....	2,700	2,783	2,721	(62)
Advances In.....	-	-	3,000	3,000
Advances Out.....	-	(3,000)	(3,000)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>2,700</b>	<b>(217)</b>	<b>2,721</b>	<b>2,938</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(359,478)	(225,676)	(299,331)	(73,655)
Fund Balance (Deficit) at Beginning of Year.....	413,897	413,897	413,897	-
Prior Year Encumbrances Appropriated.....	123,083	123,083	123,083	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 177,502</b>	<b>\$ 311,304</b>	<b>\$ 237,649</b>	<b>\$ (73,655)</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

DRUG LAW ENFORCEMENT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 477,000	\$ 488,400	\$ 415,602	\$ (72,798)
Fines and Forfeitures.....	92,000	52,494	76,572	24,078
Intergovernmental.....	329,079	332,943	237,251	(95,692)
Other.....	136	136	4,274	4,138
<b>Total Revenues.....</b>	<b>898,215</b>	<b>873,973</b>	<b>733,699</b>	<b>(140,274)</b>
<b>Expenditures:</b>				
Public Safety:				
Commissioners:				
Personal Services.....	121	121	118	3
Materials and Supplies.....	27,066	34,566	1,645	32,921
Contractual Services.....	27,051	238,272	201,065	37,207
Capital Outlay.....	8,321	-	-	-
<b>Total Commissioners.....</b>	<b>62,559</b>	<b>272,959</b>	<b>202,828</b>	<b>70,131</b>
Sheriff:				
Personal Services.....	257,586	557,694	520,241	37,453
Materials and Supplies.....	29,056	29,556	10,144	19,412
Contractual Services.....	96,699	96,098	45,650	50,448
Other.....	306,629	279,517	69,898	209,619
Capital Outlay.....	191,269	198,680	73,706	124,974
<b>Total Sheriff.....</b>	<b>881,239</b>	<b>1,161,545</b>	<b>719,639</b>	<b>441,906</b>
<b>Total Expenditures.....</b>	<b>943,798</b>	<b>1,434,504</b>	<b>922,467</b>	<b>512,037</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(45,583)	(560,531)	(188,768)	371,763
<b>Other Financing Sources / (Uses):</b>				
Transfers In.....	87,870	87,870	87,870	-
Transfers Out.....	(3,471)	(7,470)	-	7,470
Advances In.....	27,500	116,918	12,500	(104,418)
Advances Out.....	(83,461)	(177,500)	(25,000)	152,500
<b>Total Other Financing Sources / (Uses).....</b>	<b>28,438</b>	<b>19,818</b>	<b>75,370</b>	<b>55,552</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(17,145)	(540,713)	(113,398)	427,315
Fund Balance (Deficit) at Beginning of Year.....	612,139	612,139	612,139	-
Prior Year Encumbrances Appropriated.....	34,403	34,403	34,403	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 629,397</b>	<b>\$ 105,829</b>	<b>\$ 533,144</b>	<b>\$ 427,315</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

CHILD SUPPORT ENFORCEMENT AGENCY

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 500,000	\$ 500,000	\$ 544,757	\$ 44,757
Intergovernmental.....	1,500,000	1,180,000	1,205,164	25,164
Other.....	176,000	96,000	29,243	(66,757)
<b>Total Revenues.....</b>	<b>2,176,000</b>	<b>1,776,000</b>	<b>1,779,164</b>	<b>3,164</b>
<b>Expenditures:</b>				
Human Services:				
Bureau of Support:				
Personal Services.....	1,113,700	1,113,700	920,477	193,223
Materials and Supplies.....	3,500	3,500	2,337	1,163
Contractual Services.....	686,535	685,535	573,464	112,071
Other.....	10,025	12,025	6,525	5,500
Capital Outlay.....	7,000	6,000	5,440	560
<b>Total Bureau of Support.....</b>	<b>1,820,760</b>	<b>1,820,760</b>	<b>1,508,243</b>	<b>312,517</b>
<b>Total Expenditures.....</b>	<b>1,820,760</b>	<b>1,820,760</b>	<b>1,508,243</b>	<b>312,517</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	355,240	(44,760)	270,921	315,681
Fund Balance (Deficit) at Beginning of Year.....	2,365,045	2,365,045	2,365,045	-
Prior Year Encumbrances Appropriated.....	88,560	88,560	88,560	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 2,808,845</b>	<b>\$ 2,408,845</b>	<b>\$ 2,724,526</b>	<b>\$ 315,681</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	COUNTY HOME			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,553,000	\$ 4,003,000	\$ 3,723,586	\$ (279,414)
Other.....	22,000	25,050	52,259	27,209
Total Revenues.....	4,575,000	4,028,050	3,775,845	(252,205)
Expenditures:				
Human Services:				
County Home:				
Personal Services.....	3,113,487	3,113,487	2,791,741	321,746
Materials and Supplies.....	618,692	612,692	520,158	92,534
Contractual Services.....	742,908	693,366	550,398	142,968
Other.....	32,250	44,750	37,505	7,245
Capital Outlay.....	8,184	8,184	8,184	-
Total County Home:.....	4,515,521	4,472,479	3,907,986	564,493
Total Expenditures.....	4,515,521	4,472,479	3,907,986	564,493
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	59,479	(444,429)	(132,141)	312,288
Fund Balance (Deficit) at Beginning of Year.....	453,937	453,937	453,937	-
Prior Year Encumbrances Appropriated.....	1,176	1,176	1,176	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 514,592</u>	<u>\$ 10,684</u>	<u>\$ 322,972</u>	<u>\$ 312,288</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

SPRING LAKES PARK				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ 74	\$ 152	\$ 78
Total Revenues.....	-	74	152	78
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	1,077	1,077	-	1,077
Total Parks and Recreation.....	1,077	1,077	-	1,077
Total Expenditures.....	1,077	1,077	-	1,077
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,077)	(1,003)	152	1,155
Fund Balance (Deficit) at Beginning of Year.....	1,077	1,077	1,077	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 1,229</u>	<u>\$ 1,155</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

COUNTY HOTEL LODGING				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 750,000	\$ 750,000	\$ 902,305	\$ 152,305
Other.....	-	-	3,905	3,905
<b>Total Revenues.....</b>	<b>750,000</b>	<b>750,000</b>	<b>906,210</b>	<b>156,210</b>
Expenditures:				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services.....	353,276	357,326	354,179	3,147
Materials and Supplies.....	58,400	33,400	31,365	2,035
Contractual Services.....	119,996	118,396	117,506	890
Other.....	458,359	489,959	485,561	4,398
Capital Outlay.....	23,204	18,204	14,981	3,223
<b>Total Convention and Visitor's Bureau.....</b>	<b>1,013,235</b>	<b>1,017,285</b>	<b>1,003,592</b>	<b>13,693</b>
<b>Total Expenditures.....</b>	<b>1,013,235</b>	<b>1,017,285</b>	<b>1,003,592</b>	<b>13,693</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(263,235)	(267,285)	(97,382)	169,903
Fund Balance (Deficit) at Beginning of Year.....	720,653	720,653	720,653	-
Prior Year Encumbrances Appropriated.....	180,113	180,113	180,113	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 637,531</b>	<b>\$ 633,481</b>	<b>\$ 803,384</b>	<b>\$ 169,903</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	HOSPITAL LEVY			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,020,000	\$ 3,072,674	\$ 3,072,674	\$ -
Intergovernmental.....	387,000	390,624	390,624	-
Total Revenues.....	3,407,000	3,463,298	3,463,298	-
Expenditures:				
Health:				
Commissioners - Hospital Operating:				
Other.....	3,200,000	3,463,298	3,463,298	-
Total Commissioners - Hospital Operating.....	3,200,000	3,463,298	3,463,298	-
Total Expenditures.....	3,200,000	3,463,298	3,463,298	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	207,000	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 207,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

ADULT DAY CARE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 313,000	\$ 328,000	\$ 325,764	\$ (2,236)
Other.....	20,000	20,000	22,378	2,378
Total Revenues.....	333,000	348,000	348,142	142
Expenditures:				
Human Services:				
County Home Adult Day Care:				
Personal Services.....	292,842	300,842	296,649	4,193
Materials and Supplies.....	29,464	31,464	28,241	3,223
Contractual Services.....	23,573	23,873	23,053	820
Other.....	300	300	231	69
Total County Home Adult Day Care.....	346,179	356,479	348,174	8,305
Total Expenditures.....	346,179	356,479	348,174	8,305
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(13,179)	(8,479)	(32)	8,447
Fund Balance (Deficit) at Beginning of Year.....	16,802	16,802	16,802	-
Prior Year Encumbrances Appropriated.....	3,991	3,991	3,991	-
Fund Balance (Deficit) at End of Year.....	\$ 7,614	\$ 12,314	\$ 20,761	\$ 8,447

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
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JUVENILE COURT GRANTS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 33,000	\$ 33,727	\$ 25,422	\$ (8,305)
Fines and Forfeitures.....	13,700	13,700	12,240	(1,460)
Intergovernmental.....	2,392,312	2,208,969	2,208,139	(830)
Other.....	64,293	59,379	148,881	89,502
<b>Total Revenues.....</b>	<b>2,503,305</b>	<b>2,315,775</b>	<b>2,394,682</b>	<b>78,907</b>
<b>Expenditures:</b>				
Public Safety:				
Juvenile Court:				
Personal Services.....	2,283,837	2,305,725	2,070,513	235,212
Materials and Supplies.....	288,291	323,210	226,983	96,227
Contractual Services.....	243,201	238,275	101,465	136,810
Other.....	83,823	74,678	21,419	53,259
Capital Outlay.....	60,834	68,242	56,096	12,146
<b>Total Juvenile Court.....</b>	<b>2,959,986</b>	<b>3,010,130</b>	<b>2,476,476</b>	<b>533,654</b>
<b>Total Expenditures.....</b>	<b>2,959,986</b>	<b>3,010,130</b>	<b>2,476,476</b>	<b>533,654</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(456,681)	(694,355)	(81,794)	612,561
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Sale of Capital Assets.....	-	-	1,575	1,575
Transfers In.....	14,178	47,746	16,863	(30,883)
Transfers Out.....	(15,999)	(49,568)	-	49,568
Advances In.....	9,000	23,709	-	(23,709)
Advances Out.....	(66,175)	(61,556)	-	61,556
<b>Total Other Financing Sources / (Uses).....</b>	<b>(58,996)</b>	<b>(39,669)</b>	<b>18,438</b>	<b>58,107</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>				
	(515,677)	(734,024)	(63,356)	670,668
Fund Balance (Deficit) at Beginning of Year.....	956,666	956,666	956,666	-
Prior Year Encumbrances Appropriated.....	28,729	28,729	28,729	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 469,718</b>	<b>\$ 251,371</b>	<b>\$ 922,039</b>	<b>\$ 670,668</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

PARKS AND TRAILS DONATIONS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 18,000	\$ 24,610	\$ 24,660	\$ 50
Intergovernmental.....	1,596,189	1,596,189	1,086,920	(509,269)
Investment Earnings.....	27,200	27,746	36,633	8,887
Other.....	9,000	23,449	28,725	5,276
<b>Total Revenues.....</b>	<b>1,650,389</b>	<b>1,671,994</b>	<b>1,176,938</b>	<b>(495,056)</b>
Expenditures:				
Conservation and Recreation:				
Parks and Recreation:				
Materials and Supplies.....	28,240	31,940	19,447	12,493
Contractual Services.....	47,468	45,918	10,097	35,821
Other.....	41,816	42,396	29,808	12,588
Capital Outlay.....	1,641,189	1,646,389	1,099,095	547,294
<b>Total Parks and Recreation.....</b>	<b>1,758,713</b>	<b>1,766,643</b>	<b>1,158,447</b>	<b>608,196</b>
<b>Total Expenditures.....</b>	<b>1,758,713</b>	<b>1,766,643</b>	<b>1,158,447</b>	<b>608,196</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(108,324)	(94,649)	18,491	113,140
Other Financing Sources / (Uses):				
Transfers Out.....	(68,964)	(68,964)	-	68,964
<b>Total Other Financing Sources / (Uses).....</b>	<b>(68,964)</b>	<b>(68,964)</b>	<b>-</b>	<b>68,964</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....				
	(177,288)	(163,613)	18,491	182,104
Fund Balance (Deficit) at Beginning of Year.....	264,404	264,404	264,404	-
Prior Year Encumbrances Appropriated.....	10,695	10,695	10,695	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 97,811</b>	<b>\$ 111,486</b>	<b>\$ 293,590</b>	<b>\$ 182,104</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
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HOME ARREST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 2,000	\$ 2,000	\$ 2,094	\$ 94
Total Revenues.....	2,000	2,000	2,094	94
Expenditures:				
Public Safety:				
Common Pleas Court:				
Contractual Services.....	2,917	2,917	2,813	104
Capital Outlay.....	500	500	-	500
Total Common Pleas Court.....	3,417	3,417	2,813	604
Total Expenditures.....	3,417	3,417	2,813	604
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(1,417)	(1,417)	(719)	698
Fund Balance (Deficit) at Beginning of Year.....	9,513	9,513	9,513	-
Prior Year Encumbrances Appropriated.....	417	417	417	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 8,513</u>	<u>\$ 8,513</u>	<u>\$ 9,211</u>	<u>\$ 698</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
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	INDIGENT DRIVERS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 32,500	\$ 36,536	\$ 36,814	\$ 278
Fines and Forfeitures.....	1,500	1,500	843	(657)
Intergovernmental.....	1,500	1,500	904	(596)
Total Revenues.....	35,500	39,536	38,561	(975)
Expenditures:				
Public Safety:				
Xenia Municipal Court:				
Other.....	16,970	18,325	16,354	1,971
Capital Outlay.....	2,297	2,672	-	2,672
Total Xenia Municipal Court.....	19,267	20,997	16,354	4,643
Fairborn Municipal Court:				
Other.....	11,528	15,035	14,507	528
Capital Outlay.....	2,070	2,367	-	2,367
Total Fairborn Municipal Court.....	13,598	17,402	14,507	2,895
Clerk of Courts:				
Other.....	5,500	5,500	5,368	132
Total Clerk of Courts.....	5,500	5,500	5,368	132
Juvenile Court:				
Other.....	10,590	9,990	-	9,990
Total Juvenile Court.....	10,590	9,990	-	9,990
Total Expenditures.....	48,955	53,889	36,229	17,660
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(13,455)	(14,353)	2,332	16,685
Fund Balance (Deficit) at Beginning of Year.....	17,086	17,086	17,086	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 3,631</u>	<u>\$ 2,733</u>	<u>\$ 19,418</u>	<u>\$ 16,685</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
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	INDIGENT GUARDIANSHIP			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 15,000	\$ 15,000	\$ 14,430	\$ (570)
Other.....	-	-	2,251	2,251
Total Revenues.....	15,000	15,000	16,681	1,681
Expenditures:				
Public Safety:				
Probate Court:				
Contractual Services.....	15,000	15,000	3,861	11,139
Total Probate Court.....	15,000	15,000	3,861	11,139
Total Expenditures.....	15,000	15,000	3,861	11,139
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	12,820	12,820
Fund Balance (Deficit) at Beginning of Year.....	54,756	54,756	54,756	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 54,756</u>	<u>\$ 54,756</u>	<u>\$ 67,576</u>	<u>\$ 12,820</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	VICTIM WITNESS GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 33,000	\$ 30,716	\$ 31,355	\$ 639
Intergovernmental.....	198,285	187,230	202,436	15,206
Other.....	-	5,387	24,711	19,324
Total Revenues.....	231,285	223,333	258,502	35,169
Expenditures:				
Public Safety:				
Prosecutor:				
Personal Services.....	340,503	332,045	308,661	23,384
Contractual Services.....	3,000	3,000	-	3,000
Other.....	33,000	33,143	33,043	100
Total Prosecutor.....	376,503	368,188	341,704	26,484
Total Expenditures.....	376,503	368,188	341,704	26,484
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(145,218)	(144,855)	(83,202)	61,653
Other Financing Sources / (Uses):				
Transfers In.....	72,943	85,072	74,059	(11,013)
Transfers Out.....	(564)	(3,517)	(3,517)	-
Advances In.....	3,225	4,638	16,538	11,900
Advances Out.....	-	(16,538)	(16,538)	-
Total Other Financing Sources / (Uses).....	75,604	69,655	70,542	887
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(69,614)	(75,200)	(12,660)	62,540
Fund Balance (Deficit) at Beginning of Year.....	132,530	132,530	132,530	-
Fund Balance (Deficit) at End of Year.....	\$ 62,916	\$ 57,330	\$ 119,870	\$ 62,540

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	EQUIPMENT ACQUISITION			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 3,000	\$ 3,000	\$ 2,986	\$ (14)
Intergovernmental.....	400,094	349,744	350,002	258
Total Revenues.....	403,094	352,744	352,988	244
Expenditures:				
Legislative and Executive:				
Commissioners:				
Capital Outlay.....	362,280	362,280	343,259	19,021
Total Commissioners.....	362,280	362,280	343,259	19,021
Board of Elections:				
Materials and Supplies.....	4,094	6,743	6,743	-
Total Board of Elections.....	4,094	6,743	6,743	-
Geographic Information Systems:				
Materials and Supplies.....	2,500	2,500	1,076	1,424
Other.....	750	750	-	750
Capital Outlay.....	5,000	5,000	-	5,000
Total Geographic Information Systems.....	8,250	8,250	1,076	7,174
Total Legislative and Executive.....	374,624	377,273	351,078	26,195
Public Safety:				
Sheriff:				
Capital Outlay.....	6,595	6,595	-	6,595
Total Sheriff.....	6,595	6,595	-	6,595
Total Public Safety.....	6,595	6,595	-	6,595
Total Expenditures.....	381,219	383,868	351,078	32,790
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	21,875	(31,124)	1,910	33,034
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	21,875	(31,124)	1,910	33,034
Fund Balance (Deficit) at Beginning of Year.....	70,862	70,862	70,862	-
Prior Year Encumbrances Appropriated.....	1,280	1,280	1,280	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 94,017</u>	<u>\$ 41,018</u>	<u>\$ 74,052</u>	<u>\$ 33,034</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

D.A.R.E. DONATIONS

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Other.....	\$ -	\$ 93	\$ 93	\$ -
Total Revenues.....	-	93	93	-
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	501	501	-	501
Other.....	45	138	-	138
Total Sheriff.....	546	639	-	639
Total Expenditures.....	546	639	-	639
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(546)	(546)	93	639
Fund Balance (Deficit) at Beginning of Year.....	546	546	546	-
Fund Balance (Deficit) at End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 639</u>	<u>\$ 639</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
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	INMATE FEES / MEDICAL			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 4,600	\$ 4,600	\$ 4,351	\$ (249)
Other.....	26,000	51,000	48,440	(2,560)
Total Revenues.....	30,600	55,600	52,791	(2,809)
Expenditures:				
Public Safety:				
Sheriff:				
Materials and Supplies.....	9,694	35,899	31,050	4,849
Contractual Services.....	11,440	31,148	16,857	14,291
Other.....	10	10	-	10
Capital Outlay.....	420	3,057	-	3,057
Total Sheriff.....	21,564	70,114	47,907	22,207
Total Expenditures.....	21,564	70,114	47,907	22,207
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	9,036	(14,514)	4,884	19,398
Fund Balance (Deficit) at Beginning of Year.....	21,047	21,047	21,047	-
Prior Year Encumbrances Appropriated.....	517	517	517	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 30,600</u>	<u>\$ 7,050</u>	<u>\$ 26,448</u>	<u>\$ 19,398</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
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	COMMON PLEAS GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 992,700	\$ 974,293	\$ 1,003,047	\$ 28,754
Licenses and Permits.....	-	-	9,590	9,590
Intergovernmental.....	465,975	497,120	516,624	19,504
Other.....	89,952	86,573	115,225	28,652
<b>Total Revenues.....</b>	<b>1,548,627</b>	<b>1,557,986</b>	<b>1,644,486</b>	<b>86,500</b>
Expenditures:				
Public Safety:				
Common Pleas Court:				
Personal Services.....	665,901	856,539	717,520	139,019
Materials and Supplies.....	78,184	65,684	46,768	18,916
Contractual Services.....	67,030	133,240	106,166	27,074
Other.....	151,827	159,877	101,882	57,995
Capital Outlay.....	357,885	365,885	131,084	234,801
<b>Total Common Pleas Court.....</b>	<b>1,320,827</b>	<b>1,581,225</b>	<b>1,103,420</b>	<b>477,805</b>
Probate Court:				
Personal Services.....	76,050	76,050	69,072	6,978
Materials and Supplies.....	-	1,000	310	690
Contractual Services.....	-	3,000	686	2,314
Other.....	2,910	2,910	2,753	157
Capital Outlay.....	-	11,500	8,021	3,479
<b>Total Probate Court.....</b>	<b>78,960</b>	<b>94,460</b>	<b>80,842</b>	<b>13,618</b>
Domestic Relations Court:				
Personal Services.....	106,350	106,350	99,112	7,238
Materials and Supplies.....	3,550	3,550	2,100	1,450
Contractual Services.....	8,650	8,650	4,350	4,300
Other.....	5,100	4,000	-	4,000
Capital Outlay.....	11,050	12,150	4,972	7,178
<b>Total Domestic Relations Court.....</b>	<b>134,700</b>	<b>134,700</b>	<b>110,534</b>	<b>24,166</b>
Clerk of Courts:				
Contractual Services.....	65,733	110,205	106,504	3,701
<b>Total Clerk of Courts.....</b>	<b>65,733</b>	<b>110,205</b>	<b>106,504</b>	<b>3,701</b>
Law Library Resources Board:				
Personal Services.....	113,757	113,757	111,826	1,931
Materials and Supplies.....	2,000	2,000	1,054	946
Contractual Services.....	1,515	1,515	57	1,458
Other.....	352,000	352,000	219,284	132,716
Capital Outlay.....	1,097	1,097	505	592
<b>Total Law Library Resources Board.....</b>	<b>470,369</b>	<b>470,369</b>	<b>332,726</b>	<b>137,643</b>
<b>Total Expenditures.....</b>	<b>2,070,589</b>	<b>2,390,959</b>	<b>1,734,026</b>	<b>656,933</b>
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(521,962)	(832,973)	(89,540)	743,433
Other Financing Sources / (Uses):				
Transfers In.....	490	492	-	(492)
Transfers Out.....	(23,000)	(3,000)	-	3,000
Advances In.....	-	50,250	50,250	-
Advances Out.....	-	(48,500)	(48,500)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>(22,510)</b>	<b>(758)</b>	<b>1,750</b>	<b>2,508</b>
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	(544,472)	(833,731)	(87,790)	745,941
Fund Balance (Deficit) at Beginning of Year.....	1,221,837	1,221,837	1,221,837	-
Prior Year Encumbrances Appropriated.....	51,962	51,962	51,962	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 729,327</b>	<b>\$ 440,068</b>	<b>\$ 1,186,009</b>	<b>\$ 745,941</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

FAMILY AND CHILDREN FIRST COUNCIL				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Licenses and Permits.....	\$ 7,200	\$ 7,200	\$ 6,600	\$ (600)
Intergovernmental.....	170,500	170,500	169,340	(1,160)
Other.....	4,500	4,500	7,824	3,324
<b>Total Revenues.....</b>	<b>182,200</b>	<b>182,200</b>	<b>183,764</b>	<b>1,564</b>
<b>Expenditures:</b>				
Human Services:				
Family & Children First Council:				
Personal Services.....	342,127	346,389	332,100	14,289
Materials and Supplies.....	5,314	7,014	6,169	845
Contractual Services.....	1,100	1,100	860	240
Other.....	6,391	10,649	8,032	2,617
Capital Outlay.....	2,332	3,507	3,480	27
<b>Total Family &amp; Children First Council.....</b>	<b>357,264</b>	<b>368,659</b>	<b>350,641</b>	<b>18,018</b>
<b>Total Expenditures.....</b>	<b>357,264</b>	<b>368,659</b>	<b>350,641</b>	<b>18,018</b>
<b>Excess / (Deficiency) of Revenue over Expenditures.....</b>	<b>(175,064)</b>	<b>(186,459)</b>	<b>(166,877)</b>	<b>19,582</b>
<b>Other Financing Sources / (Uses):</b>				
Transfers In.....	152,300	152,300	153,061	761
Advances In.....	-	-	15,000	15,000
Advances Out.....	-	(39,500)	(39,500)	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>152,300</b>	<b>112,800</b>	<b>128,561</b>	<b>15,761</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(22,764)</b>	<b>(73,659)</b>	<b>(38,316)</b>	<b>35,343</b>
Fund Balance (Deficit) at Beginning of Year.....	106,597	106,597	106,597	-
Prior Year Encumbrances Appropriated.....	3,057	3,057	3,057	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 86,890</b>	<b>\$ 35,995</b>	<b>\$ 71,338</b>	<b>\$ 35,343</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	EMERGENCY MANAGEMENT GRANTS			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 355,500	\$ 355,500	\$ 287,559	\$ (67,941)
Other.....	31,000	-	975	975
Total Revenues.....	386,500	355,500	288,534	(66,966)
Expenditures:				
Public Safety:				
Commissioners:				
Personal Services.....	83,840	83,840	83,715	125
Materials and Supplies.....	3,173	3,173	3,086	87
Contractual Services.....	34,557	34,557	30,889	3,668
Other.....	36,354	36,354	35,454	900
Capital Outlay.....	232,553	204,418	202,391	2,027
Total Commissioners.....	390,477	362,342	355,535	6,807
Total Expenditures.....	390,477	362,342	355,535	6,807
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	(3,977)	(6,842)	(67,001)	(60,159)
Other Financing Sources / (Uses):				
Transfers In.....	29,000	29,000	29,083	83
Total Other Financing Sources / (Uses).....	29,000	29,000	29,083	83
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	25,023	22,158	(37,918)	(60,076)
Fund Balance (Deficit) at Beginning of Year.....	(177,274)	(177,274)	(177,274)	-
Prior Year Encumbrances Appropriated.....	230,481	230,481	230,481	-
Fund Balance (Deficit) at End of Year.....	\$ 78,230	\$ 75,365	\$ 15,289	\$ (60,076)

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	CONCEALED HANDGUN LICENSE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Licenses and Permits.....	\$ 125,000	\$ 257,000	\$ 247,226	\$ (9,774)
Other.....	-	-	465	465
Total Revenues.....	125,000	257,000	247,691	(9,309)
Expenditures:				
Public Safety:				
Sheriff:				
Personal Services.....	17,290	91,004	60,323	30,681
Materials and Supplies.....	5,979	21,532	6,571	14,961
Contractual Services.....	47,607	166,567	109,239	57,328
Other.....	8,693	28,986	14,793	14,193
Capital Outlay.....	5,923	16,451	5,843	10,608
Total Sheriff.....	85,492	324,540	196,769	127,771
Total Expenditures.....	85,492	324,540	196,769	127,771
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	39,508	(67,540)	50,922	118,462
Fund Balance (Deficit) at Beginning of Year.....	77,878	77,878	77,878	-
Prior Year Encumbrances Appropriated.....	7,614	7,614	7,614	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 125,000</u>	<u>\$ 17,952</u>	<u>\$ 136,414</u>	<u>\$ 118,462</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

COUNCIL ON AGING

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 3,300,000	\$ 3,354,582	\$ 3,354,582	\$ -
Intergovernmental.....	300,000	435,715	435,715	-
Total Revenues.....	3,600,000	3,790,297	3,790,297	-
Expenditures:				
Human Services:				
Council on Aging:				
Other.....	3,600,000	3,790,297	3,790,297	-
Total Council on Aging.....	3,600,000	3,790,297	3,790,297	-
Total Expenditures.....	3,600,000	3,790,297	3,790,297	-
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	-	-	-	-
Fund Balance (Deficit) at Beginning of Year.....	-	-	-	-
Fund Balance (Deficit) at End of Year.....	\$ -	\$ -	\$ -	\$ -

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

ROAD ASSESSMENT DEBT SERVICE				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ -	\$ 966	\$ 966	\$ -
Total Revenues.....	-	966	966	-
Total Expenditures.....	-	-	-	-
Excess/(Deficiency) of Revenue over/(under) Expenditures....	-	966	966	-
Other Financing Sources / (Uses):				
Transfers Out.....	-	(27,226)	(27,226)	-
Total Other Financing Sources / (Uses).....	-	(27,226)	(27,226)	-
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	-	(26,260)	(26,260)	-
Fund Balance (Deficit) at Beginning of Year.....	36,107	36,107	36,107	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 36,107</u>	<u>\$ 9,847</u>	<u>\$ 9,847</u>	<u>\$ -</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments.....	\$ -	\$ 66	\$ 66	\$ -
Total Revenues.....	-	66	66	-
Expenditures:				
Debt Service:				
Principal Retirement.....	425,000	420,000	420,000	-
Interest and Fiscal Charges.....	604,101	585,365	585,365	-
Total Expenditures.....	1,029,101	1,005,365	1,005,365	-
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(1,029,101)	(1,005,299)	(1,005,299)	-
Other Financing Sources / (Uses):				
Transfers In.....	1,145,147	1,121,410	1,175,039	53,629
Transfers Out.....	-	(4,748)	(4,748)	-
Total Other Financing Sources / (Uses).....	1,145,147	1,116,662	1,170,291	53,629
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	116,046	111,363	164,992	53,629
Fund Balance (Deficit) at Beginning of Year.....	461,441	461,441	461,441	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 577,487</u>	<u>\$ 572,804</u>	<u>\$ 626,433</u>	<u>\$ 53,629</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

TAX INCENTIVE PROJECT DEBT				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes.....	\$ 238,000	\$ 241,065	\$ 245,393	\$ 4,328
Special Assessments.....	443,000	443,000	442,813	(187)
Total Revenues.....	681,000	684,065	688,206	4,141
Expenditures:				
Debt Service:				
Principal Retirement.....	485,000	485,000	485,000	-
Interest and Fiscal Charges.....	491,890	491,890	491,890	-
Total Expenditures.....	976,890	976,890	976,890	-
Excess/(Deficiency) of Revenue over/(under) Expenditures....	(295,890)	(292,825)	(288,684)	4,141
Other Financing Sources / (Uses):				
Transfers In.....	842,700	842,700	304,174	(538,526)
Transfers Out.....	(544,700)	(544,700)	-	544,700
Total Other Financing Sources / (Uses).....	298,000	298,000	304,174	6,174
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	2,110	5,175	15,490	10,315
Fund Balance (Deficit) at Beginning of Year.....	542,217	542,217	542,217	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 544,327</u>	<u>\$ 547,392</u>	<u>\$ 557,707</u>	<u>\$ 10,315</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**CAPITAL PROJECT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

BUILDING AND ROAD CONSTRUCTION				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Investment Earnings.....	\$ 80,000	\$ 80,000	\$ 79,809	\$ (191)
Other.....	17,000	17,000	19,035	2,035
<b>Total Revenues.....</b>	<b>97,000</b>	<b>97,000</b>	<b>98,844</b>	<b>1,844</b>
<b>Expenditures:</b>				
Commissioners Land and Buildings:				
Capital Outlay.....	2,966	2,941	-	2,941
<b>Total Commissioners Land and Buildings.....</b>	<b>2,966</b>	<b>2,941</b>	<b>-</b>	<b>2,941</b>
Parks and Recreation:				
Capital Outlay.....	158,533	158,533	-	158,533
<b>Total Parks and Recreation.....</b>	<b>158,533</b>	<b>158,533</b>	<b>-</b>	<b>158,533</b>
Commissioners Communication System:				
Capital Outlay.....	2,795,358	2,895,360	2,895,360	-
<b>Total Commissioners Communications System.....</b>	<b>2,795,358</b>	<b>2,895,360</b>	<b>2,895,360</b>	<b>-</b>
Debt Service:				
Principal Retirement.....	345,000	344,000	344,000	-
Interest and Fiscal Charges.....	4,240	4,264	4,264	-
<b>Total Debt Service.....</b>	<b>349,240</b>	<b>348,264</b>	<b>348,264</b>	<b>-</b>
<b>Total Expenditures.....</b>	<b>3,306,097</b>	<b>3,405,098</b>	<b>3,243,624</b>	<b>161,474</b>
<b>Excess/(Deficiency) of Revenue over/(under) Expenditures.....</b>	<b>(3,209,097)</b>	<b>(3,308,098)</b>	<b>(3,144,780)</b>	<b>163,318</b>
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Issue of Notes.....	244,000	279,000	250,000	(29,000)
Transfers In.....	151,500	151,500	177,344	25,844
Transfers Out.....	(80,105)	(80,105)	(78,440)	1,665
<b>Total Other Financing Sources / (Uses).....</b>	<b>315,395</b>	<b>350,395</b>	<b>348,904</b>	<b>(1,491)</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(2,893,702)</b>	<b>(2,957,703)</b>	<b>(2,795,876)</b>	<b>161,827</b>
Fund Balance (Deficit) at Beginning of Year.....	811,004	811,004	811,004	-
Prior Year Encumbrances Appropriated.....	2,168,015	2,168,015	2,168,015	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 85,317</b>	<b>\$ 21,316</b>	<b>\$ 183,143</b>	<b>\$ 161,827</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**PERMANENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

CHASE STEWART TRUST				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings.....	\$ 1,000	\$ 1,000	\$ 616	\$ (384)
Total Revenues.....	1,000	1,000	616	(384)
Expenditures:				
Other.....	21,799	21,799	2,999	18,800
Total Expenditures.....	21,799	21,799	2,999	18,800
Excess / (Deficiency) of Revenue over/(under) Expenditures....	(20,799)	(20,799)	(2,383)	18,416
Fund Balance (Deficit) at Beginning of Year.....	93,809	93,809	93,809	-
Fund Balance (Deficit) at End of Year.....	\$ 73,010	\$ 73,010	\$ 91,426	\$ 18,416

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

WATER				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 9,981,000	\$ 9,981,000	\$ 9,349,787	\$ (631,213)
Intergovernmental.....	200,000	-	-	-
Special Assessments.....	44,633	183,335	186,077	2,742
Investment Earnings.....	43,000	43,000	42,930	(70)
Other.....	452,053	486,177	320,148	(166,029)
<b>Total Revenues.....</b>	<b>10,720,686</b>	<b>10,693,512</b>	<b>9,898,942</b>	<b>(794,570)</b>
<b>Expenditures:</b>				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,333,121	2,100,370	1,975,820	124,550
Materials and Supplies.....	2,645,238	2,512,838	2,333,747	179,091
Contractual Services.....	1,454,138	1,419,793	945,659	474,134
Other.....	82,459	84,889	56,738	28,151
Capital Outlay.....	1,912,434	1,889,084	55,598	1,833,486
Debt Service:				
Principal Retirement.....	13,840,401	13,749,675	13,749,675	-
Interest and Fiscal Charges.....	2,028,228	1,865,012	1,865,012	-
<b>Total Sanitary Engineer.....</b>	<b>24,296,019</b>	<b>23,621,661</b>	<b>20,982,249</b>	<b>2,639,412</b>
<b>Total Expenditures.....</b>	<b>24,296,019</b>	<b>23,621,661</b>	<b>20,982,249</b>	<b>2,639,412</b>
<b>Excess/(Deficiency) of Revenue over/(under) Expenditures.....</b>	<b>(13,575,333)</b>	<b>(12,928,149)</b>	<b>(11,083,307)</b>	<b>1,844,842</b>
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Issue of Bonds.....	11,290,000	11,290,000	11,547,245	257,245
Transfers In.....	2,710,647	3,804,082	6,235	(3,797,847)
Transfers Out.....	(2,621,105)	(4,646,156)	(2,350)	4,643,806
Advances In.....	141,000	8,000	-	(8,000)
Advances Out.....	(39,000)	-	-	-
<b>Total Other Financing Sources / (Uses).....</b>	<b>11,481,542</b>	<b>10,455,926</b>	<b>11,551,130</b>	<b>1,095,204</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>	<b>(2,093,791)</b>	<b>(2,472,223)</b>	<b>467,823</b>	<b>2,940,046</b>
Fund Balance (Deficit) at Beginning of Year.....	9,748,729	9,748,729	9,748,729	-
Prior Year Encumbrances Appropriated.....	439,588	439,588	439,588	-
	-	-	-	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 8,094,526</b>	<b>\$ 7,716,094</b>	<b>\$ 10,656,140</b>	<b>\$ 2,940,046</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

SEWER

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services.....	\$ 19,870,600	\$ 19,870,600	\$ 19,593,194	\$ (277,406)
Intergovernmental.....	217,000	217,081	217,000	(81)
Special Assessments.....	321,267	380,417	392,500	12,083
Investment Earnings.....	-	-	358,017	358,017
Other.....	8,332,344	8,332,344	986,937	(7,345,407)
<b>Total Revenues.....</b>	<b>28,741,211</b>	<b>28,800,442</b>	<b>21,547,648</b>	<b>(7,252,794)</b>
<b>Expenditures:</b>				
Public Works:				
Sanitary Engineer:				
Personal Services.....	2,848,845	2,459,188	2,340,987	118,201
Materials and Supplies.....	2,943,142	2,887,192	2,584,655	302,537
Contractual Services.....	2,716,051	2,758,731	1,741,381	1,017,350
Other.....	238,623	187,077	150,174	36,903
Capital Outlay.....	616,111	608,720	410,500	198,220
Debt Service:				
Principal Retirement.....	16,558,346	17,068,751	17,009,719	59,032
Interest and Fiscal Charges.....	62,097,023	61,830,506	61,801,209	29,297
<b>Total Sanitary Engineer.....</b>	<b>88,018,141</b>	<b>87,800,165</b>	<b>86,038,625</b>	<b>1,761,540</b>
<b>Total Expenditures.....</b>	<b>88,018,141</b>	<b>87,800,165</b>	<b>86,038,625</b>	<b>1,761,540</b>
<b>Excess/(Deficiency) of Revenue over/(under) Expenditures.....</b>	<b>(59,276,930)</b>	<b>(58,999,723)</b>	<b>(64,490,977)</b>	<b>(5,491,254)</b>
<b>Other Financing Sources / (Uses):</b>				
Proceeds from Issue of Bonds.....	58,186,085	58,186,085	58,186,085	-
Transfers In.....	3,058,202	3,540,794	5,309	(3,535,485)
Transfers Out.....	(2,852,382)	(5,343,727)	(165)	5,343,562
Advances Out.....	(10,000)	(10,000)	-	10,000
<b>Total Other Financing Sources / (Uses).....</b>	<b>58,381,905</b>	<b>56,373,152</b>	<b>58,191,229</b>	<b>1,818,077</b>
<b>Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....</b>				
	<b>(895,025)</b>	<b>(2,626,571)</b>	<b>(6,299,748)</b>	<b>(3,673,177)</b>
Fund Balance (Deficit) at Beginning of Year.....	8,825,186	8,825,186	8,825,186	-
Prior Year Encumbrances Appropriated.....	588,726	588,726	588,726	-
<b>Fund Balance (Deficit) at End of Year.....</b>	<b>\$ 8,518,887</b>	<b>\$ 6,787,341</b>	<b>\$ 3,114,164</b>	<b>\$ (3,673,177)</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**INTERNAL SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

	COUNTY HEALTH CARE			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Charges for Services.....	\$ 11,585,000	\$ 11,585,000	\$ 12,060,723	\$ 475,723
Other.....	282,000	282,000	261,196	(20,804)
Total Revenues.....	11,867,000	11,867,000	12,321,919	454,919
Expenditures:				
Contractual Services.....	11,685,000	13,703,525	12,158,068	1,545,457
Total Expenditures.....	11,685,000	13,703,525	12,158,068	1,545,457
Excess/(Deficiency) of Revenue over/(under) Expenditures.....	182,000	(1,836,525)	163,851	2,000,376
Other Financing Sources / (Uses):				
Transfers In.....	2,400	2,400	965	(1,435)
Total Other Financing Sources / (Uses).....	2,400	2,400	965	(1,435)
Excess / (Deficiency) of Revenues and Other Financing Sources Over / (Under) Expenditures and Other Financing Uses.....	184,400	(1,834,125)	164,816	1,998,941
Fund Balance (Deficit) at Beginning of Year.....	5,540,893	5,540,893	5,540,893	-
Fund Balance (Deficit) at End of Year.....	<u>\$ 5,725,293</u>	<u>\$ 3,706,768</u>	<u>\$ 5,705,709</u>	<u>\$ 1,998,941</u>

**GREENE COUNTY, OHIO  
COMBINING SCHEDULE OF CHANGES IN ASSETS AND  
LIABILITIES - ALL AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Balance <u>12/31/2012</u>	Additions	Deductions	Balance <u>12/31/2013</u>
<b><u>PAYROLL AGENCY</u></b>				
Assets				
Equity with County Treasurer.....	\$ 195,673	\$ 11,254,389	\$ 11,255,042	\$ 195,020
Liabilities				
Payroll Withholding.....	\$ 195,673	\$ 11,254,389	\$ 11,255,042	\$ 195,020
<b><u>UNDIVIDED TAX AGENCY</u></b>				
Assets				
Equity with County Treasurer.....	\$ 10,038,538	\$ 240,172,109	\$ 242,232,228	\$ 7,978,419
Taxes Levied for Other Governments..	192,673,238	224,549,679	192,673,238	224,549,679
Total Assets.....	<u>\$ 202,711,776</u>	<u>\$ 464,721,788</u>	<u>\$ 434,905,466</u>	<u>\$ 232,528,098</u>
Liabilities				
Due to Other Funds.....		\$ 42,100,604	\$ 42,100,604	\$ -
Due to Other Governments.....	196,538,392	412,100,884	382,281,004	226,358,272
Other Liabilities.....	6,173,384	10,520,300	10,523,858	6,169,826
Total Liabilities.....	<u>\$ 202,711,776</u>	<u>\$ 464,721,788</u>	<u>\$ 434,905,466</u>	<u>\$ 232,528,098</u>
<b><u>POLITICAL SUBDIVISION AGENCY</u></b>				
Assets				
Equity with County Treasurer.....	\$ 4,943,178	\$ 202,871,648	\$ 201,988,414	\$ 5,826,412
Liabilities				
Due to Other Governments.....	\$ 4,943,178	\$ 202,871,648	\$ 201,988,414	\$ 5,826,412
<b><u>OTHER AGENCY</u></b>				
Assets				
Deposits with Segregated Accounts....	\$ 3,014,178	\$ 38,739,456	\$ 38,227,016	\$ 3,526,618
Total Assets.....	<u>\$ 3,014,178</u>	<u>\$ 38,739,456</u>	<u>\$ 38,227,016</u>	<u>\$ 3,526,618</u>
Liabilities				
Other Liabilities.....	\$ 3,014,178	\$ 38,739,456	\$ 38,227,016	\$ 3,526,618
<b><u>TOTALS</u></b>				
Assets				
Equity with County Treasurer.....	\$ 15,177,389	\$ 454,298,146	\$ 455,475,684	\$ 13,999,851
Deposits with Segregated Accounts....	3,014,178	38,739,456	38,227,016	3,526,618
Taxes Levied for Other Governments..	192,673,238	224,549,679	192,673,238	224,549,679
Total Assets.....	<u>\$ 210,864,805</u>	<u>\$ 717,587,281</u>	<u>\$ 686,375,938</u>	<u>\$ 242,076,148</u>
Liabilities				
Payroll Withholding.....	\$ 195,673	\$ 11,254,389	\$ 11,255,042	\$ 195,020
Due to Other Funds.....	-	42,100,604	42,100,604	-
Due to Other Governments.....	201,481,570	614,972,532	584,269,418	232,184,684
Other Liabilities.....	9,187,562	49,259,756	48,750,874	9,696,444
Total Liabilities.....	<u>\$ 210,864,805</u>	<u>\$ 717,587,281</u>	<u>\$ 686,375,938</u>	<u>\$ 242,076,148</u>

**GREENE COUNTY, OHIO**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**COMPARATIVE SCHEDULES BY SOURCE**  
**DECEMBER 31, 2013**

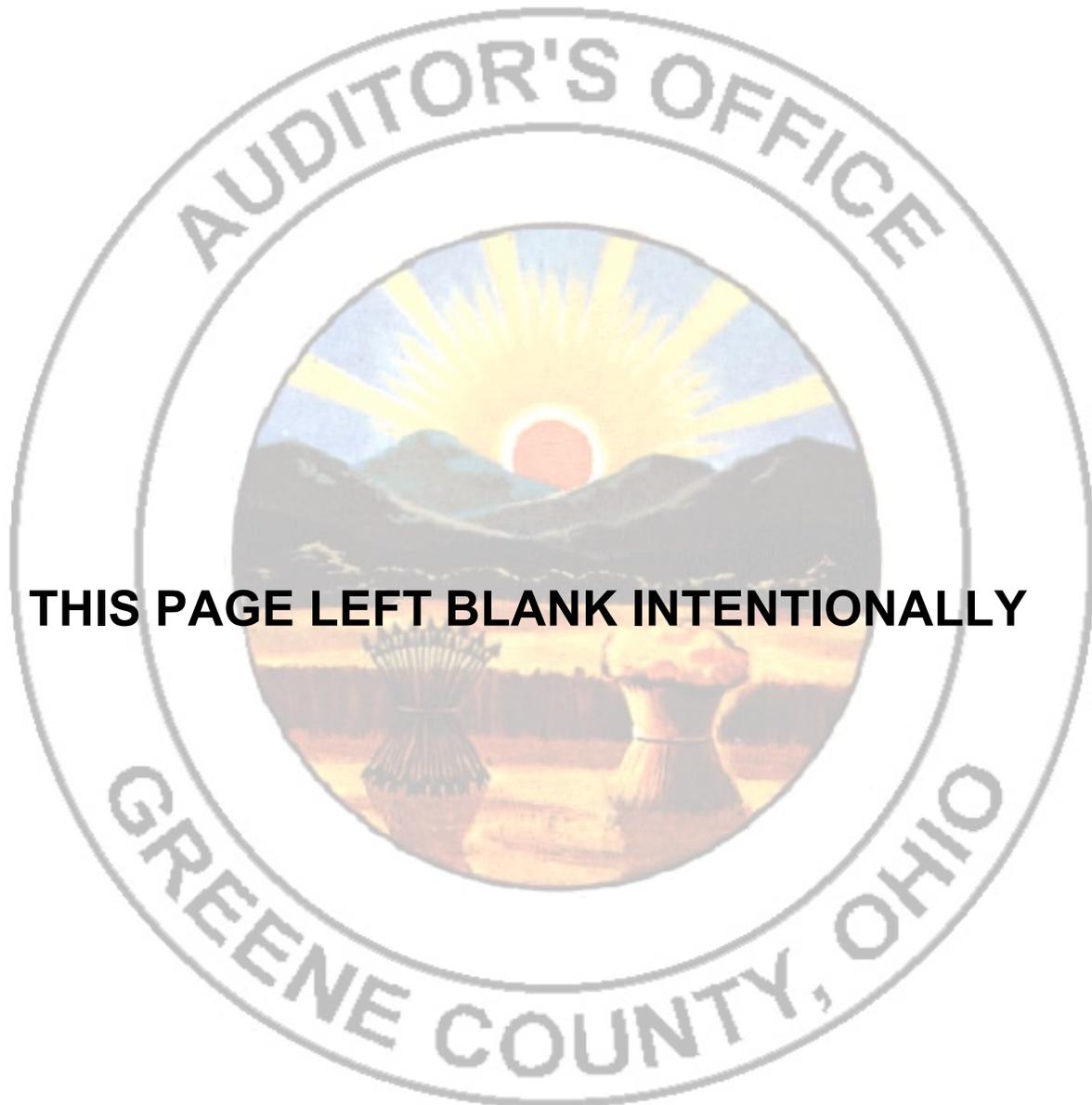
Governmental funds capital assets:	
Land.....	\$ 2,509,680
Buildings, Structures & Improvements.....	36,924,431
Equipment, Furniture and Fixtures.....	12,208,861
Infrastructure.....	<u>130,152,800</u>
 Total governmental funds capital assets.....	 <u>\$ 181,795,772</u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 37,027,595
Special Revenue Funds.....	<u>144,768,177</u>
 Total governmental funds capital assets.....	 <u>\$ 181,795,772</u>

GREENE COUNTY, OHIO  
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2013

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Total
<b>General Government</b>					
<b>Legislative and Executive</b>					
Commissioners.....	\$ -	\$ -	\$ 43,340	\$ -	\$ 43,340
Auditor.....	-	-	342,355	-	342,355
Data Processing.....	-	-	527,817	-	527,817
Building Maintenance.....	-	-	530,626	-	530,626
Other Legislative and Executive.....	-	-	694,646	-	694,646
Land & Buildings.....	1,078,026	7,079,248	-	-	8,157,274
<b>Judicial</b>					
Common Pleas Court.....	-	-	301,141	-	301,141
Probate Court.....	-	-	60,407	-	60,407
Clerk of Courts.....	-	-	83,145	-	83,145
Juvenile Court.....	-	-	205,578	-	205,578
Other Judicial.....	-	-	139,410	-	139,410
Land & Buildings.....	25,920	6,176,782	-	-	6,202,702
<b>Total General Government.....</b>	<b>1,103,946</b>	<b>13,256,030</b>	<b>2,928,465</b>	<b>-</b>	<b>17,288,441</b>
<b>Public Safety</b>					
Coroner.....	-	-	78,338	-	78,338
Sheriff.....	-	-	1,201,940	-	1,201,940
Adult Probation.....	-	-	78,188	-	78,188
Building Inspection.....	-	-	96,869	-	96,869
Ace Task Force.....	-	-	5,000	-	5,000
Juvenile Detention.....	-	-	49,892	-	49,892
Emergency Management.....	-	-	56,521	-	56,521
Land & Buildings.....	5,910	15,558,422	-	-	15,564,332
<b>Total Public Safety.....</b>	<b>5,910</b>	<b>15,558,422</b>	<b>1,566,748</b>	<b>-</b>	<b>17,131,080</b>
<b>Public Works</b>					
Engineer and Highways.....	-	-	4,454,142	130,152,800	134,606,942
WAN Group.....	-	-	433,048	-	433,048
Garbage & Refuse.....	-	-	446,779	-	446,779
Land & Buildings.....	23,867	2,657,379	-	-	2,681,246
<b>Total Public Works.....</b>	<b>23,867</b>	<b>2,657,379</b>	<b>5,333,969</b>	<b>130,152,800</b>	<b>138,168,015</b>
<b>Health</b>					
Animal Control.....	-	-	107,544	-	107,544
Developmental Disabilities.....	-	-	612,393	-	612,393
Land & Buildings.....	51,270	1,557,600	-	-	1,608,870
<b>Total Health.....</b>	<b>51,270</b>	<b>1,557,600</b>	<b>719,937</b>	<b>-</b>	<b>2,328,807</b>
<b>Human Services</b>					
County Home.....	-	-	111,489	-	111,489
Children Services.....	-	-	282,257	-	282,257
Public Assistance.....	-	-	121,651	-	121,651
Veterans Service Commission.....	-	-	81,020	-	81,020
Land & Buildings.....	464,840	2,250,216	-	-	2,715,056
<b>Total Human Services.....</b>	<b>464,840</b>	<b>2,250,216</b>	<b>596,417</b>	<b>-</b>	<b>3,311,473</b>
<b>Community and Economic Development</b>					
Convention & Visitors Bureau.....	-	-	72,926	-	72,926
Department of Development.....	-	-	16,950	-	16,950
Land & Buildings.....	121,030	1,279,994	-	-	1,401,024
<b>Total Community &amp; Economic Development..</b>	<b>121,030</b>	<b>1,279,994</b>	<b>89,876</b>	<b>-</b>	<b>1,490,900</b>
<b>Conservation &amp; Recreation</b>					
Recreation & Parks.....	-	-	973,451	-	973,451
Land & Buildings.....	738,817	364,790	-	-	1,103,607
<b>Total Conservation &amp; Recreation.....</b>	<b>738,817</b>	<b>364,790</b>	<b>973,451</b>	<b>-</b>	<b>2,077,058</b>
<b>Total General Capital Assets.....</b>	<b>\$ 2,509,680</b>	<b>\$ 36,924,431</b>	<b>\$ 12,208,863</b>	<b>\$ 130,152,800</b>	<b>\$ 181,795,774</b>

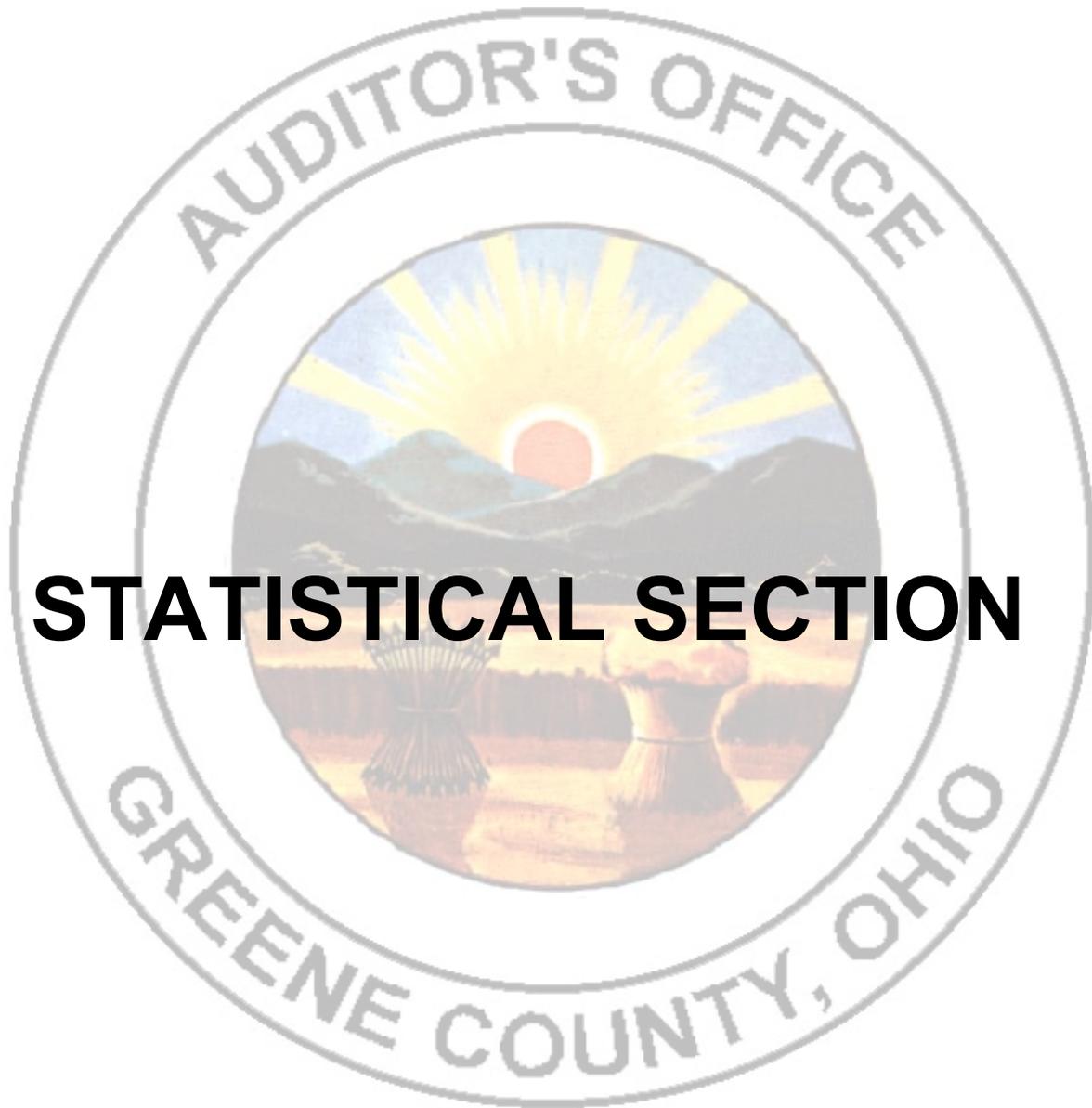
**GREENE COUNTY, OHIO**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

Function and Activity	Governmental Fund Capital Assets January 1, 2013	Additions	Deductions	Governmental Fund Capital Assets December 31, 2013
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners.....	\$ 43,340	\$ -	\$ -	\$ 43,340
Auditor.....	356,536	6,637	20,818	342,355
Data Processing.....	453,057	74,760	-	527,817
Building Maintenance.....	442,599	88,027	-	530,626
Other Legislative and Executive.....	694,646	-	-	694,646
Land & Buildings.....	8,157,274	-	-	8,157,274
<b>Judicial</b>				
Common Pleas Court.....	301,141	-	-	301,141
Probate Court.....	60,407	-	-	60,407
Clerk of Courts.....	83,145	-	-	83,145
Juvenile Court.....	198,148	22,429	14,999	205,578
Other Judicial.....	153,934	-	14,524	139,410
Land & Buildings.....	6,202,702	-	-	6,202,702
<b>Total General Government.....</b>	<b>17,146,929</b>	<b>191,853</b>	<b>50,341</b>	<b>17,288,441</b>
<b>Public Safety</b>				
Coroner.....	60,414	17,924	-	78,338
Sheriff.....	1,141,322	188,933	128,315	1,201,940
Adult Probation.....	78,188	-	-	78,188
Building Inspection.....	96,869	-	-	96,869
Ace Task Force.....	5,000	-	-	5,000
Juvenile Detention.....	49,892	-	-	49,892
Emergency Management.....	56,521	-	-	56,521
Land & Buildings.....	15,564,332	-	-	15,564,332
<b>Total Public Safety.....</b>	<b>17,052,538</b>	<b>206,857</b>	<b>128,315</b>	<b>17,131,080</b>
<b>Public Works</b>				
Engineer and Highways.....	134,523,845	106,916	23,819	134,606,942
WAN Group.....	426,180	6,868	-	433,048
Environmental Services.....	302,735	144,044	-	446,779
Land & Buildings.....	2,681,246	-	-	2,681,246
<b>Total Public Works.....</b>	<b>137,934,006</b>	<b>257,828</b>	<b>23,819</b>	<b>138,168,015</b>
<b>Health</b>				
Animal Control.....	107,544	-	-	107,544
Developmental Disabilities.....	612,393	-	-	612,393
Land & Buildings.....	1,608,870	-	-	1,608,870
<b>Total Health.....</b>	<b>2,328,807</b>	<b>-</b>	<b>-</b>	<b>2,328,807</b>
<b>Human Services</b>				
County Home.....	111,489	-	-	111,489
Children Services.....	282,257	-	-	282,257
Public Assistance.....	139,080	-	17,429	121,651
Veterans Service Commission.....	81,020	-	-	81,020
Land & Buildings.....	2,715,056	-	-	2,715,056
<b>Total Human Services.....</b>	<b>3,328,902</b>	<b>-</b>	<b>17,429</b>	<b>3,311,473</b>
<b>Community and Economic Development</b>				
Convention & Visitor's Bureau.....	72,926	-	-	72,926
Department of Development.....	16,950	-	-	16,950
Land & Buildings.....	1,401,024	-	-	1,401,024
<b>Total Community &amp; Economic Development...</b>	<b>1,490,900</b>	<b>-</b>	<b>-</b>	<b>1,490,900</b>
<b>Conservation &amp; Recreation</b>				
Recreation & Parks.....	916,929	76,509	19,987	973,451
Land & Buildings.....	1,103,607	-	-	1,103,607
<b>Total Conservation &amp; Recreation.....</b>	<b>2,020,536</b>	<b>76,509</b>	<b>19,987</b>	<b>2,077,058</b>
<b>Total General Capital Assets.....</b>	<b>\$ 181,302,618</b>	<b>\$ 733,047</b>	<b>\$ 239,891</b>	<b>\$ 181,795,774</b>



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**



**STATISTICAL SECTION**

MAKING A DIFFERENCE  
FOR GREENE COUNTY



**GREENE COUNTY, OHIO  
STATISTICAL SECTION - TABLE OF CONTENTS  
DECEMBER 31, 2013**

This part of the Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

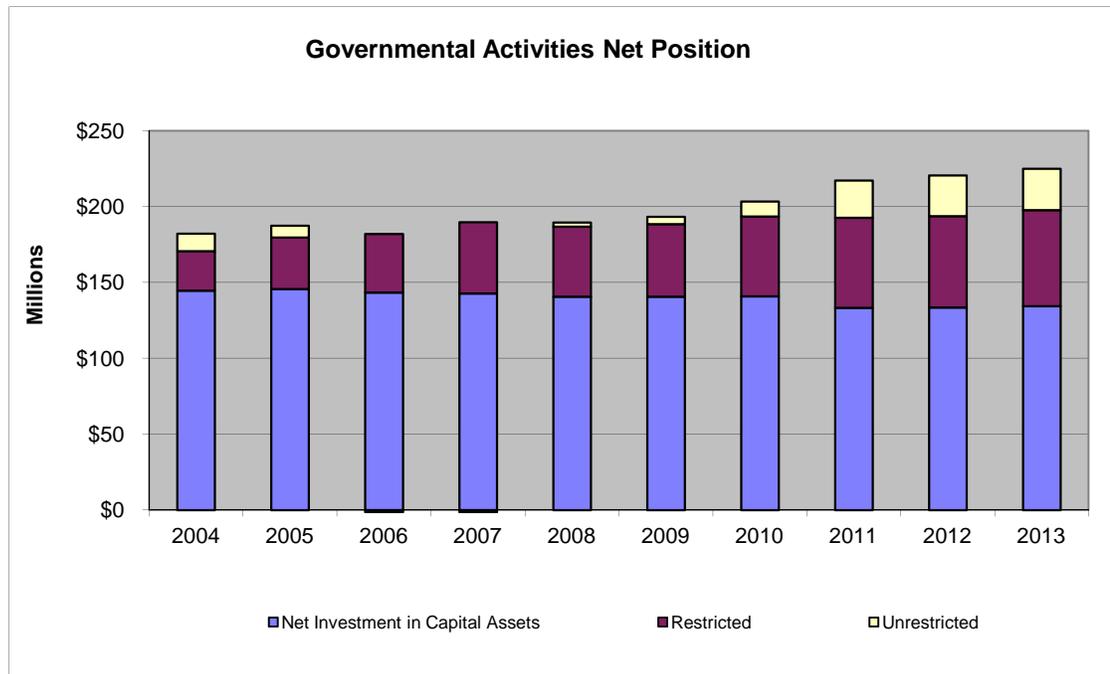
<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b>	<b>146 - 154</b>
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
<b>Revenue Capacity</b>	<b>155 - 159</b>
<p>These schedules contain information 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.</p>	
<b>Debt Capacity</b>	<b>160 - 165</b>
<p>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.</p>	
<b>Demographic and Economic Information</b>	<b>166 - 168</b>
<p>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.</p>	
<b>Operating Information</b>	<b>169 - 171</b>
<p>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.</p>	

**Sources:**

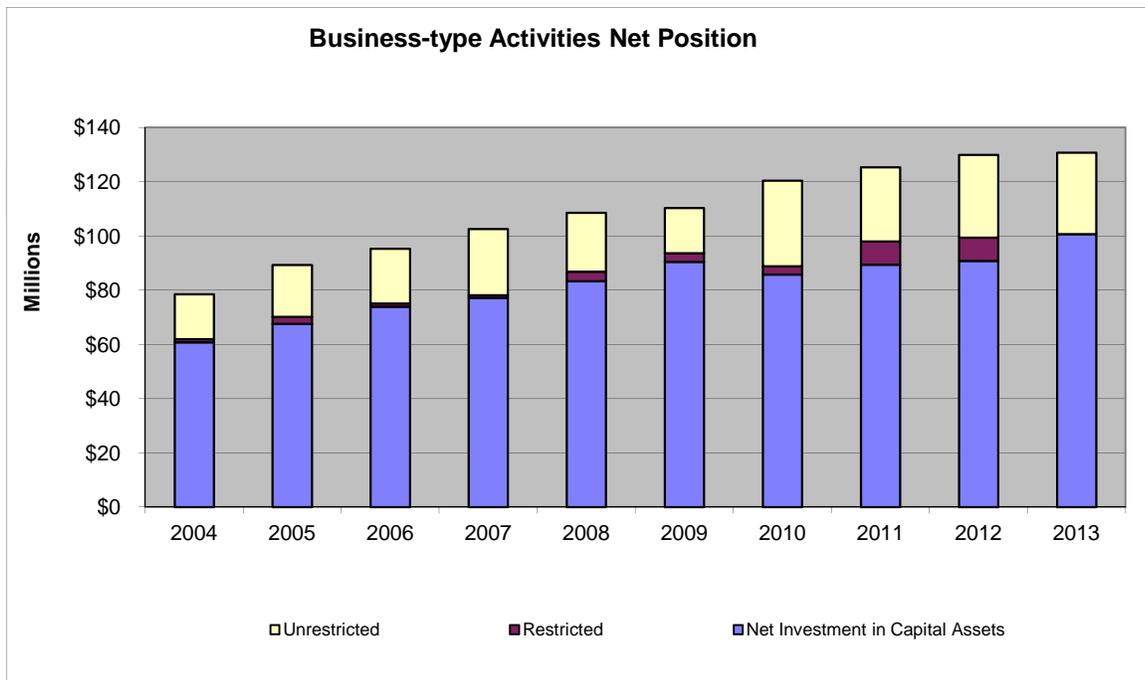
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**Table 1**  
 Greene County, Ohio  
 Net Position by Component  
 Last Ten Fiscal Years (Accrual Basis of Accounting)

	2004	2005	2006	2007
<b>Governmental Activities</b>				
Net investment in capital assets.....	\$ 144,674,270	\$ 145,667,142	\$ 143,363,963	\$ 142,736,634
Restricted.....	26,013,999	34,048,895	38,719,873	47,057,871
Unrestricted.....	11,609,029	7,718,757	(1,260,361)	(1,349,928)
<b>Total Governmental Activities Net Position.....</b>	<b>\$ 182,297,298</b>	<b>\$ 187,434,794</b>	<b>\$ 180,823,475</b>	<b>\$ 188,444,577</b>
<b>Business-type Activities</b>				
Net investment in capital assets.....	\$ 60,846,539	\$ 67,586,876	\$ 73,937,004	\$ 77,295,873
Restricted.....	1,191,025	2,626,479	1,209,674	925,723
Unrestricted.....	16,492,893	19,109,003	20,251,946	24,445,217
<b>Total Business-type Activities Net Position.....</b>	<b>\$ 78,530,457</b>	<b>\$ 89,322,358</b>	<b>\$ 95,398,624</b>	<b>\$ 102,666,813</b>
<b>Primary Government</b>				
Net investment in capital assets.....	\$ 205,520,809	\$ 213,254,018	\$ 217,300,967	\$ 220,032,507
Restricted.....	27,205,024	36,675,374	39,929,547	47,983,594
Unrestricted.....	28,101,922	26,827,760	18,991,585	23,095,289
<b>Total Primary Government Net Position.....</b>	<b>\$ 260,827,755</b>	<b>\$ 276,757,152</b>	<b>\$ 276,222,099</b>	<b>\$ 291,111,390</b>



2008	2009	2010	2011	2012	2013
\$ 140,718,891	\$ 140,712,231	\$ 140,844,591	\$ 133,362,088	\$ 133,455,943	\$ 134,486,920
46,036,038	47,824,504	52,741,642	59,398,499	60,329,538	63,196,051
2,753,295	4,715,085	9,771,616	24,578,217	26,860,601	27,325,592
<u>\$ 189,508,224</u>	<u>\$ 193,251,820</u>	<u>\$ 203,357,849</u>	<u>\$ 217,338,804</u>	<u>\$ 220,646,082</u>	<u>\$ 225,008,563</u>
\$ 83,330,821	\$ 90,502,130	\$ 85,800,405	\$ 89,510,038	\$ 90,885,709	\$ 100,724,285
3,590,553	3,155,010	3,053,999	8,580,411	8,606,969	1,995,262
21,666,388	16,664,647	31,620,110	27,284,032	30,419,735	30,116,993
<u>\$ 108,587,762</u>	<u>\$ 110,321,787</u>	<u>\$ 120,474,514</u>	<u>\$ 125,374,481</u>	<u>\$ 129,912,413</u>	<u>\$ 132,836,540</u>
\$ 224,049,712	\$ 231,214,361	\$ 226,644,996	\$ 222,872,126	\$ 224,341,652	\$ 235,211,205
49,626,591	50,979,514	55,795,641	67,978,910	68,936,507	65,191,313
24,419,683	21,379,732	41,391,726	51,862,249	57,280,336	57,442,585
<u>\$ 298,095,986</u>	<u>\$ 303,573,607</u>	<u>\$ 323,832,363</u>	<u>\$ 342,713,285</u>	<u>\$ 350,558,495</u>	<u>\$ 357,845,103</u>



**Table 2**

Greene County, Ohio  
Fund Balances, Governmental Funds  
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2004	2005	2006	2007
General Fund				
Reserved.....	\$ 404,343	\$ 283,089	\$ 750,556	\$ 573,926
Unreserved.....	11,107,251	7,800,924	11,909,756	12,981,409
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	-	-
Interfund Receivables.....	-	-	-	-
Committed:				
Other Purposes.....	-	-	-	-
Assign for Encumbrances.....	-	-	-	-
Unassigned.....	-	-	-	-
Total Fund Balance: General Fund.....	<u>\$ 11,511,594</u>	<u>\$ 8,084,013</u>	<u>\$ 12,660,312</u>	<u>\$ 13,555,335</u>
All Other Governmental Funds				
Reserved.....	\$ 2,890,277	\$ 4,411,321	\$ 5,440,668	\$ 4,716,987
Unreserved, Reported In:				
Special Revenue Funds.....	19,082,663	26,620,499	31,390,070	38,510,367
Debt Service Funds.....	-	-	(15,053,079)	(9,155,031)
Capital Project Funds.....	445,311	370,573	595,279	220,570
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	-	-
Interfund Receivables.....	-	-	-	-
Principal of Trust Funds.....	-	-	-	-
Restricted:				
Job and Family Services.....	-	-	-	-
Developmental Disabilities.....	-	-	-	-
Motor Vehicle, Road & Bridge.....	-	-	-	-
Childrens Services.....	-	-	-	-
Other Purposes.....	-	-	-	-
Committed:				
Adult Day Care Services.....	-	-	-	-
Parks & Trails Donations.....	-	-	-	-
Inmate Medical Fees.....	-	-	-	-
Long Term Debt Obligations.....	-	-	-	-
Unassigned.....	-	-	-	-
Total All Other Governmental Funds.....	<u>\$ 22,418,251</u>	<u>\$ 31,402,393</u>	<u>\$ 22,372,938</u>	<u>\$ 34,292,893</u>

(a) The change in fund balance equity accounts has occurred due to the implementation of GASB 54 for 2011.

2008	2009	2010 (a)	2011 (a)	2012 (a)	2013 (a)
\$ 387,141	\$ 395,983	\$ -	\$ -	\$ -	\$ -
11,729,032	13,889,891	-	-	-	-
-	-	105,090	75,475	121,483	102,503
-	-	102,227	136,481	140,466	105,216
-	-	700,449	2,138,635	-	-
-	-	-	-	2,144,837	1,195,023
-	-	17,442,986	20,984,510	23,090,292	26,149,625
<u>\$ 12,116,173</u>	<u>\$ 14,285,874</u>	<u>\$ 18,350,752</u>	<u>\$ 23,335,101</u>	<u>\$ 25,497,078</u>	<u>\$ 27,552,367</u>
\$ 4,052,232	\$ 3,148,399	\$ -	\$ -	\$ -	\$ -
39,469,286	42,638,769	-	-	-	-
(14,875)	(210,956)	-	-	-	-
266,153	100,281	-	-	-	-
-	-	35,820	10,245	57,385	2,307
-	-	37,305	-	-	-
-	-	95,306	96,292	92,595	91,493
-	-	832,262	713,540	1,595,020	491,121
-	-	21,391,669	23,526,374	24,858,755	25,138,814
-	-	10,342,188	10,382,724	8,852,854	9,001,740
-	-	2,020,315	3,666,694	5,031,948	7,280,512
-	-	15,260,575	18,771,554	22,390,473	19,185,029
-	-	20,515	24,988	16,429	12,688
-	-	116,385	150,005	260,200	288,073
-	-	12,341	13,887	21,118	26,468
-	-	35,720	287,925	461,511	626,437
-	-	(9,200,248)	(157,696)	-	-
<u>\$ 43,772,796</u>	<u>\$ 45,676,493</u>	<u>\$ 41,000,153</u>	<u>\$ 57,486,532</u>	<u>\$ 63,638,288</u>	<u>\$ 62,144,682</u>

**Table 3**  
Greene County, Ohio  
Changes in Net Position  
Last Ten Fiscal Years (Accrual Basis of Accounting)

	2004	2005	2006
<b>Expenses</b>			
Governmental Activities			
Legislative and Executive.....	\$ 18,147,358	\$ 15,156,726	\$ 17,510,061
Judicial.....	6,597,266	6,776,673	7,330,377
Public Safety.....	20,854,054	21,675,297	20,837,574
Public Works.....	7,789,351	8,154,614	11,776,246
Health.....	14,558,145	16,608,515	17,821,835
Human Services.....	27,116,807	29,289,859	30,887,776
Conservation and Recreation.....	3,991,966	3,033,045	2,895,514
Community and Economic Development.....	2,034,479	6,174,493	11,901,352
Interest and Fiscal Charges.....	1,040,533	1,040,957	1,640,815
Total Governmental Activities Expenses.....	<u>102,129,959</u>	<u>107,910,179</u>	<u>122,601,550</u>
Business-type Activities			
Water.....	8,466,927	8,102,315	8,189,920
Sewer.....	14,086,844	14,592,560	14,810,659
Total Business-type Activities Expenses.....	<u>22,553,771</u>	<u>22,694,875</u>	<u>23,000,579</u>
Total Primary Government Expenses.....	<u>\$ 124,683,730</u>	<u>\$ 130,605,054</u>	<u>\$ 145,602,129</u>
<b>Program Revenues</b>			
Governmental Activities			
Charges for Services			
Legislative and Executive.....	\$ 6,264,801	\$ 6,079,486	\$ 5,689,552
Judicial.....	1,438,062	1,334,159	1,560,526
Public Safety.....	2,289,208	2,700,545	2,221,774
Public Works.....	1,345,501	1,801,089	1,466,723
Health.....	526,181	661,718	945,123
Human Services.....	5,722,333	6,240,624	6,256,500
Conservation and Recreation.....	399,425	445,842	404,895
Community and Economic Development.....	-	2,185	-
Operating Grants and Contributions.....	30,798,440	34,745,216	32,143,071
Capital Grants and Contributions.....	140,400	139,414	134,274
Total Governmental Activities Program Revenues.....	<u>48,924,351</u>	<u>54,150,278</u>	<u>50,822,438</u>
Business-type Activities			
Charges for Services			
Water.....	8,462,868	9,054,573	9,126,740
Sewer.....	15,556,575	17,102,297	16,007,692
Capital Grants and Contributions.....	2,636,828	6,023,718	3,527,432
Total Business-type Activities Program Revenues.....	<u>26,656,271</u>	<u>32,180,588</u>	<u>28,661,864</u>
Total Primary Government Program Revenues.....	<u>\$ 75,580,622</u>	<u>\$ 86,330,866</u>	<u>\$ 79,484,302</u>
<b>Net &lt;Expense&gt;/Revenue</b>			
Governmental Activities.....	\$ (53,205,608)	\$ (53,759,901)	\$ (71,779,112)
Business-type Activities.....	4,102,500	9,485,713	5,661,285
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (49,103,108)</u>	<u>\$ (44,274,188)</u>	<u>\$ (66,117,827)</u>
<b>General Revenues and Other Changes in Net Position</b>			
Governmental Activities			
Taxes			
Real and Personal Property Taxes.....	\$ 22,075,613	\$ 28,904,340	\$ 30,125,302
County Hotel Lodging Taxes.....	721,907	731,669	782,937
Sales Taxes.....	19,554,923	19,258,567	20,408,305
Unrestricted Grants.....	4,947,710	4,842,854	5,026,916
Investment Earnings.....	1,645,789	2,397,712	4,315,400
Other Revenue.....	2,366,103	3,055,174	5,993,148
Transfers.....	(183,490)	(314,607)	(409,585)
Total Governmental Activities.....	<u>51,128,555</u>	<u>58,875,709</u>	<u>66,242,423</u>
Business-type Activities			
Investment Earnings.....	803,377	28,612	43,834
Other Revenue.....	1,466,110	943,506	200,161
Transfers.....	183,490	314,607	409,585
Total Business-type Activities.....	<u>2,452,977</u>	<u>1,286,725</u>	<u>653,580</u>
Total Primary Government.....	<u>\$ 53,581,532</u>	<u>\$ 60,162,434</u>	<u>\$ 66,896,003</u>
Change in Net Position			
Governmental Activities.....	\$ (2,077,053)	\$ 5,115,808	\$ (5,536,689)
Business-type Activities.....	6,555,477	10,772,438	6,314,865
Total Primary Government.....	<u>\$ 4,478,424</u>	<u>\$ 15,888,246</u>	<u>\$ 778,176</u>

2007	2008	2009	2010	2011	2012	2013
\$ 18,216,305	\$ 19,548,303	\$ 16,092,757	\$ 15,420,053	\$ 14,664,052	\$ 15,740,183	\$ 15,445,603
7,767,052	8,114,030	7,701,317	6,593,506	6,296,201	7,094,528	7,115,444
21,030,463	22,210,966	20,986,212	19,782,375	20,140,857	21,705,271	22,769,812
8,615,448	10,698,264	12,204,219	10,763,264	9,088,202	9,820,882	9,780,638
18,670,785	20,792,068	22,225,327	22,770,161	22,266,555	23,789,422	23,912,910
33,845,797	35,129,875	36,383,980	30,052,565	26,913,188	25,297,987	26,446,938
2,890,292	3,333,810	2,850,315	2,514,172	2,945,774	2,988,548	4,229,680
1,689,782	1,978,360	2,403,211	2,509,058	2,353,784	1,722,645	2,088,390
2,732,733	1,659,682	1,319,790	1,150,822	1,088,993	1,088,463	1,798,532
<u>115,458,657</u>	<u>123,465,358</u>	<u>122,167,128</u>	<u>111,555,976</u>	<u>105,757,606</u>	<u>109,247,929</u>	<u>113,587,947</u>
8,562,710	8,603,573	9,010,918	8,846,283	9,011,065	8,929,982	9,930,123
14,141,418	16,768,071	15,522,340	16,717,576	16,892,606	18,786,322	18,362,517
<u>22,704,128</u>	<u>25,371,644</u>	<u>24,533,258</u>	<u>25,563,859</u>	<u>25,903,671</u>	<u>27,716,304</u>	<u>28,292,640</u>
<u>\$ 138,162,785</u>	<u>\$ 148,837,002</u>	<u>\$ 146,700,386</u>	<u>\$ 137,119,835</u>	<u>\$ 131,661,277</u>	<u>\$ 136,964,233</u>	<u>\$ 141,880,587</u>
\$ 6,141,253	\$ 6,767,162	\$ 5,440,536	\$ 6,776,012	\$ 6,567,900	\$ 4,614,166	\$ 4,584,779
1,547,823	1,533,601	1,682,074	1,388,756	1,943,036	1,882,639	2,001,833
2,553,999	2,688,928	2,272,128	2,591,010	3,478,013	2,924,024	2,815,668
1,985,210	1,695,440	1,698,545	1,599,359	408,518	1,283,095	235,223
1,452,767	844,363	911,765	915,176	825,250	878,961	850,170
6,186,681	6,217,525	5,950,115	5,840,508	5,835,369	5,368,515	4,786,148
442,941	468,360	292,351	362,520	1,409,820	321,962	133,094
11,070	-	-	-	14,454	31,422	1,618,479
36,035,803	40,040,692	43,142,412	35,487,139	31,269,857	32,520,700	35,583,522
122,157	680,063	1,769,712	795,697	767,938	271,939	409,193
<u>56,479,704</u>	<u>60,936,134</u>	<u>63,159,638</u>	<u>55,756,177</u>	<u>52,520,155</u>	<u>50,097,423</u>	<u>53,018,109</u>
9,459,488	9,946,060	8,753,822	9,267,427	9,608,646	10,592,163	9,529,534
16,795,066	16,731,932	15,171,477	15,541,326	19,957,312	20,531,571	19,694,664
3,796,699	3,425,575	1,681,607	4,079,120	638,470	175,788	477,389
<u>30,051,253</u>	<u>30,103,567</u>	<u>25,606,906</u>	<u>28,887,873</u>	<u>30,204,428</u>	<u>31,299,522</u>	<u>29,701,587</u>
<u>\$ 86,530,957</u>	<u>\$ 91,039,701</u>	<u>\$ 88,766,544</u>	<u>\$ 84,644,050</u>	<u>\$ 82,724,583</u>	<u>\$ 81,396,945</u>	<u>\$ 82,719,696</u>
\$ (58,978,953)	\$ (62,529,224)	\$ (59,007,490)	\$ (55,799,799)	\$ (53,237,451)	\$ (59,150,506)	\$ (60,569,838)
7,347,125	4,731,923	1,073,648	3,324,014	4,300,757	3,583,218	1,408,947
<u>\$ (51,631,828)</u>	<u>\$ (57,797,301)</u>	<u>\$ (57,933,842)</u>	<u>\$ (52,475,785)</u>	<u>\$ (48,936,694)</u>	<u>\$ (55,567,288)</u>	<u>\$ (59,160,891)</u>
\$ 30,810,503	\$ 30,356,293	\$ 30,966,235	\$ 34,496,922	\$ 35,088,635	\$ 34,771,884	\$ 36,370,688
750,925	864,013	812,572	864,158	933,739	937,708	919,495
21,106,684	20,947,815	20,558,891	21,090,415	22,005,853	22,576,311	22,962,447
4,960,619	5,186,823	4,589,671	4,842,994	4,504,217	1,702,893	2,327,645
5,593,457	4,405,699	3,530,073	2,298,235	2,332,405	522,613	773,697
2,564,263	2,328,369	2,492,764	1,966,918	2,379,282	1,960,542	1,587,376
(545,229)	(496,142)	(199,120)	(89,053)	(25,725)	(14,167)	(9,029)
<u>65,241,222</u>	<u>63,592,870</u>	<u>62,751,086</u>	<u>65,470,589</u>	<u>67,218,406</u>	<u>62,457,784</u>	<u>64,932,319</u>
158,857	58,264	32,011	50,899	46,479	41,186	255,102
1,078,898	634,620	429,246	134,071	527,006	899,361	1,251,049
545,229	496,142	199,120	89,053	25,725	14,167	9,029
<u>1,782,984</u>	<u>1,189,026</u>	<u>660,377</u>	<u>274,023</u>	<u>599,210</u>	<u>954,714</u>	<u>1,515,180</u>
<u>\$ 67,024,206</u>	<u>\$ 64,781,896</u>	<u>\$ 63,411,463</u>	<u>\$ 65,744,612</u>	<u>\$ 67,817,616</u>	<u>\$ 63,412,498</u>	<u>\$ 66,447,499</u>
\$ 6,262,269	\$ 1,063,646	\$ 3,743,596	\$ 9,670,790	\$ 13,980,955	\$ 3,307,278	\$ 4,362,481
9,130,109	5,920,949	1,734,025	3,598,037	4,899,967	4,537,932	2,924,127
<u>\$ 15,392,378</u>	<u>\$ 6,984,595</u>	<u>\$ 5,477,621</u>	<u>\$ 13,268,827</u>	<u>\$ 18,880,922</u>	<u>\$ 7,845,210</u>	<u>\$ 7,286,608</u>

**Table 4**

Greene County, Ohio  
 Changes in Fund Balances, Governmental Funds  
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2004	2005	2006	2007
<b>Revenues</b>				
Taxes.....	\$ 42,352,443	\$ 48,894,576	\$ 51,316,544	\$ 53,405,966
Charges for Services.....	15,925,356	17,265,256	16,795,754	17,732,324
Licenses & Permits.....	1,150,530	1,432,937	1,050,009	1,056,626
Fines & Forfeitures.....	884,483	585,102	743,611	868,644
Intergovernmental Revenues.....	37,037,846	40,208,332	37,199,680	40,597,449
Special Assessments.....	140,400	139,414	134,274	122,157
Investment Earnings.....	1,645,789	2,397,712	4,315,400	5,593,457
Other Revenues.....	2,573,047	3,202,155	6,183,211	3,654,600
Total Revenues	<u>101,709,894</u>	<u>114,125,484</u>	<u>117,738,483</u>	<u>123,031,223</u>
<b>Expenditures</b>				
Legislative and Executive.....	15,421,204	15,066,352	17,464,660	17,670,479
Judicial.....	6,427,722	6,513,033	7,382,233	7,711,239
Public Safety.....	20,323,055	21,221,779	20,913,405	20,820,751
Public Works.....	8,908,011	8,242,122	9,620,896	9,849,589
Health.....	14,478,759	16,301,344	18,072,358	18,293,085
Human Services.....	27,071,136	28,996,623	30,639,488	33,726,969
Conservation and Recreation.....	4,050,328	2,849,492	2,930,039	2,945,338
Community and Economic Development.....	1,948,540	6,100,614	11,841,192	1,636,908
Capital Outlay.....	230,512	104,252	266,682	500,356
Debt Service:				
Interest.....	1,010,334	1,013,544	2,155,000	2,245,000
Principal.....	1,083,194	3,030,000	1,612,099	2,634,100
Total Expenditures	<u>100,952,795</u>	<u>109,439,155</u>	<u>122,898,052</u>	<u>118,033,814</u>
Excess Revenue over Expenditures	757,099	4,686,329	(5,159,569)	4,997,409
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Assets.....	64,790	165,427	34,908	191,632
Proceeds from Borrowing.....	1,905,000	990,000	1,050,000	17,625,000
Payments to Escrow Agent.....	-	-	-	(10,377,898)
Transfers In.....	3,389,177	3,093,675	2,481,604	2,665,057
Transfers Out.....	(3,575,449)	(3,378,870)	(2,859,177)	(3,192,819)
Total Other Financing Sources/(Uses).....	<u>1,783,518</u>	<u>870,232</u>	<u>707,335</u>	<u>6,910,972</u>
Net Change in Fund Balance.....	<u>\$ 2,540,617</u>	<u>\$ 5,556,561</u>	<u>\$ (4,452,234)</u>	<u>\$ 11,908,381</u>
Capitalized Capital Outlay	2,591,000	824,443	1,562,835	1,970,128
Debt Service as a percentage of noncapital expenditures.....	2.1%	3.7%	3.1%	4.2%

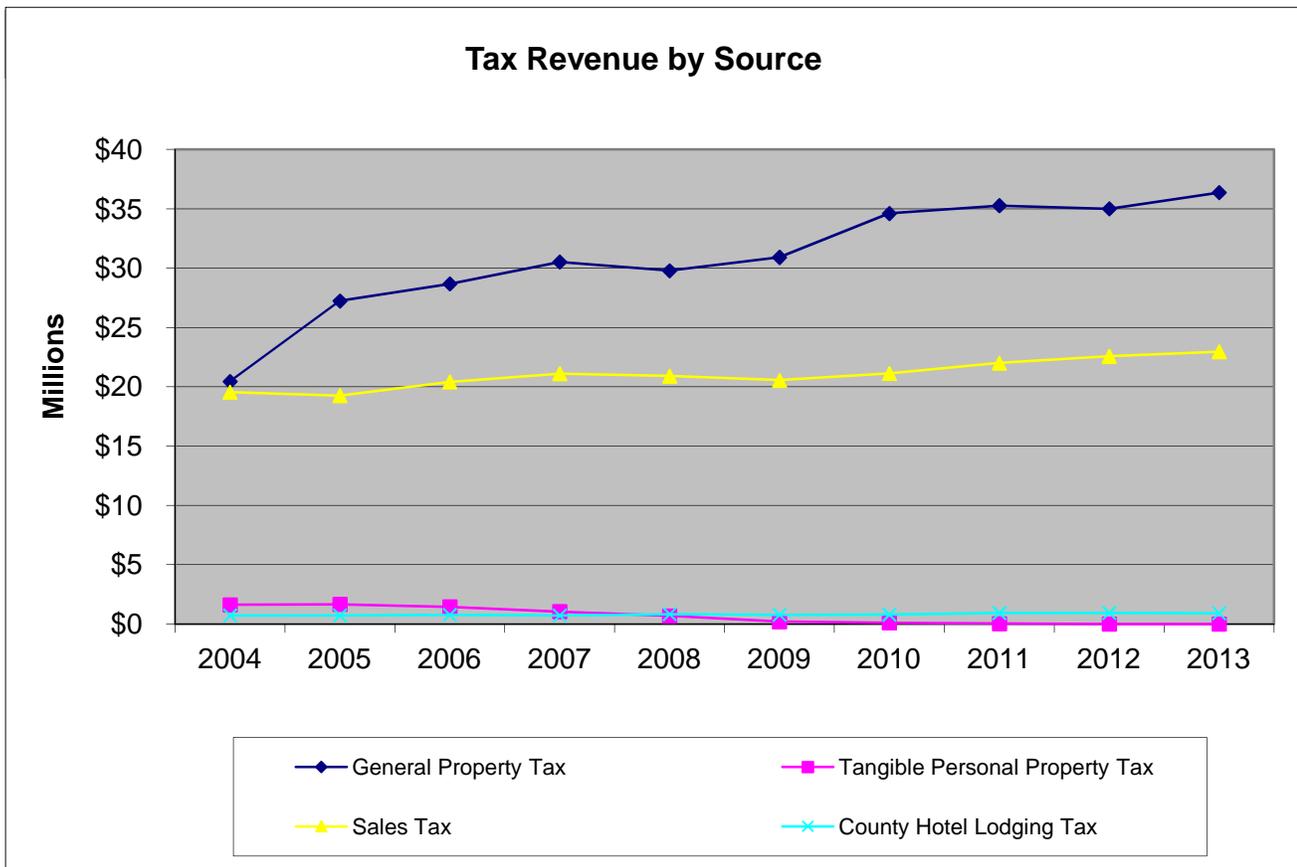
2008	2009	2010	2011	2012	2013
\$ 52,213,192	\$ 52,468,981	\$ 56,650,368	\$ 58,253,201	\$ 58,523,364	\$ 59,260,270
18,278,082	16,543,739	17,844,783	17,892,322	15,165,075	14,530,413
1,093,134	922,208	844,418	1,226,449	927,051	1,006,306
764,151	750,469	852,639	1,288,301	1,113,241	1,003,289
45,155,356	48,326,965	41,403,895	36,824,373	34,224,265	38,110,961
559,380	147,464	596,864	542,998	459,908	485,386
4,405,699	3,530,073	2,298,235	2,332,405	522,613	627,896
2,549,466	2,720,331	1,615,882	2,124,981	1,458,749	1,309,512
<u>125,018,460</u>	<u>125,410,230</u>	<u>122,107,084</u>	<u>120,485,030</u>	<u>112,394,266</u>	<u>116,334,033</u>
18,904,572	15,552,674	15,467,603	14,887,283	15,484,808	15,587,210
7,913,313	7,295,635	6,477,065	6,553,419	6,683,577	7,092,786
21,671,664	19,817,021	19,562,088	20,086,813	20,143,735	20,267,224
12,075,893	10,487,084	10,889,926	9,312,649	10,263,349	9,650,762
20,752,459	21,918,836	22,887,390	22,519,725	23,542,942	24,055,646
35,221,373	35,765,438	29,820,619	26,704,785	24,423,754	27,403,752
3,013,179	2,766,639	3,610,643	2,894,778	2,959,379	4,250,209
1,932,316	2,311,887	2,479,520	2,425,559	1,612,409	2,131,577
809,973	1,453,864	150,657	3,811	919,428	2,530,963
3,315,000	1,313,585	1,155,307	1,070,101	1,133,006	1,005,000
1,635,373	12,250,000	13,207,669	580,000	945,000	1,819,796
<u>127,245,115</u>	<u>130,932,663</u>	<u>125,708,487</u>	<u>107,038,923</u>	<u>108,111,387</u>	<u>115,794,925</u>
(2,226,655)	(5,522,433)	(3,601,403)	13,446,107	4,282,879	539,108
21,672	30,736	35,738	52,231	347,600	32,569
10,840,000	9,747,500	2,928,545	8,000,000	3,700,000	-
-	-	-	-	-	-
2,974,959	2,395,971	2,712,752	3,060,760	2,308,183	2,307,250
<u>(3,453,584)</u>	<u>(2,578,376)</u>	<u>(2,787,257)</u>	<u>(3,088,637)</u>	<u>(2,324,662)</u>	<u>(2,317,244)</u>
<u>10,383,047</u>	<u>9,595,831</u>	<u>2,889,778</u>	<u>8,024,354</u>	<u>4,031,121</u>	<u>22,575</u>
<u>\$ 8,156,392</u>	<u>\$ 4,073,398</u>	<u>\$ (711,625)</u>	<u>\$ 21,470,461</u>	<u>\$ 8,314,000</u>	<u>\$ 561,683</u>
2,314,503	890,722	2,267,666	1,557,270	1,794,283	733,044
4.0%	10.4%	11.6%	1.6%	1.9%	2.5%

**Table 5**  
 Greene County, Ohio  
 Tax Revenues by Source, Governmental Funds  
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

Year	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
2004	\$ 20,447,296	\$ 1,628,317	\$ 19,554,923	\$ 721,907	\$ 42,352,443
2005	27,242,357	1,661,983	19,258,567	731,669	48,894,576
2006	28,673,713	1,451,589	20,408,305	782,937	51,316,544
2007	30,521,453	1,049,348	21,106,684	728,481	53,405,966
2008	29,787,905	682,768	20,903,960	838,559	52,213,192
2009	30,919,198	202,640	20,560,495	786,648	52,468,981
2010	34,613,740	107,165	21,129,126	800,337	56,650,368
2011	35,266,373	47,236	22,005,853	933,739	58,253,201
2012	35,009,345	-	22,576,311	937,708	58,523,364
2013	36,370,688	-	22,962,447	919,495	60,252,630

% Change 2003 to 2012	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
	87.2%	-100.0%	22.7%	35.1%	48.9%

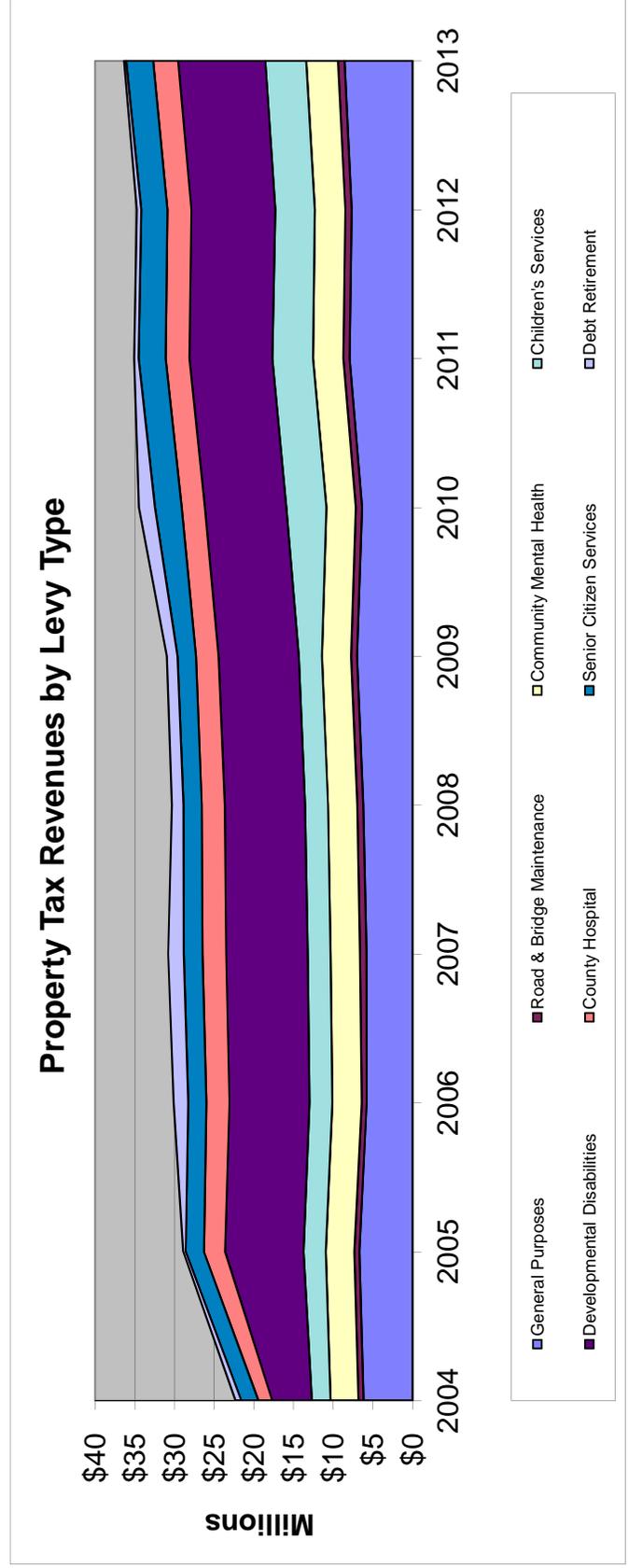


**Table 6**  
Greene County, Ohio  
Real and Personal Property Tax Revenues by Program  
Last Ten Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
2004	\$ 6,181,372	\$ 630,110	\$ 3,543,493	\$ 2,362,637	\$ 4,993,989	\$ 1,732,148	\$ 2,153,136	\$ 733,365	\$ 22,330,250
2005	6,713,315	630,511	3,588,513	2,808,235	9,906,813	2,661,297	2,292,652	303,004	28,904,340
2006	5,796,631	632,395	3,690,870	2,883,918	10,093,718	2,890,778	2,307,398	1,829,594	30,125,302
2007	5,821,148	815,213	3,724,976	2,882,471	10,266,939	2,992,041	2,346,728	1,960,987	30,810,503
2008	6,216,680	760,469	3,688,743	2,897,920	10,124,155	2,890,480	2,314,094	1,463,752	30,356,293
2009	7,015,644	731,451	3,682,418	2,937,879	10,110,567	2,836,627	2,317,691	1,333,958	30,966,235
2010	6,380,197	773,571	3,703,899	5,084,830	10,237,552	2,928,690	3,366,905	2,021,278	34,496,922
2011	7,959,255	785,988	3,800,307	5,125,439	10,464,321	2,993,535	3,416,961	542,829	35,088,635
2012	7,694,062	799,754	3,847,493	4,960,635	10,587,915	3,015,202	3,307,089	559,734	34,771,884
2013	8,597,079	829,641	3,992,818	5,145,860	10,986,447	3,142,876	3,430,574	245,393	36,370,688

% Change  
2004 to  
2013

25.6%      28.9%      11.0%      114.8%      97.2%      78.1%      58.1%      -12.0%      55.8%



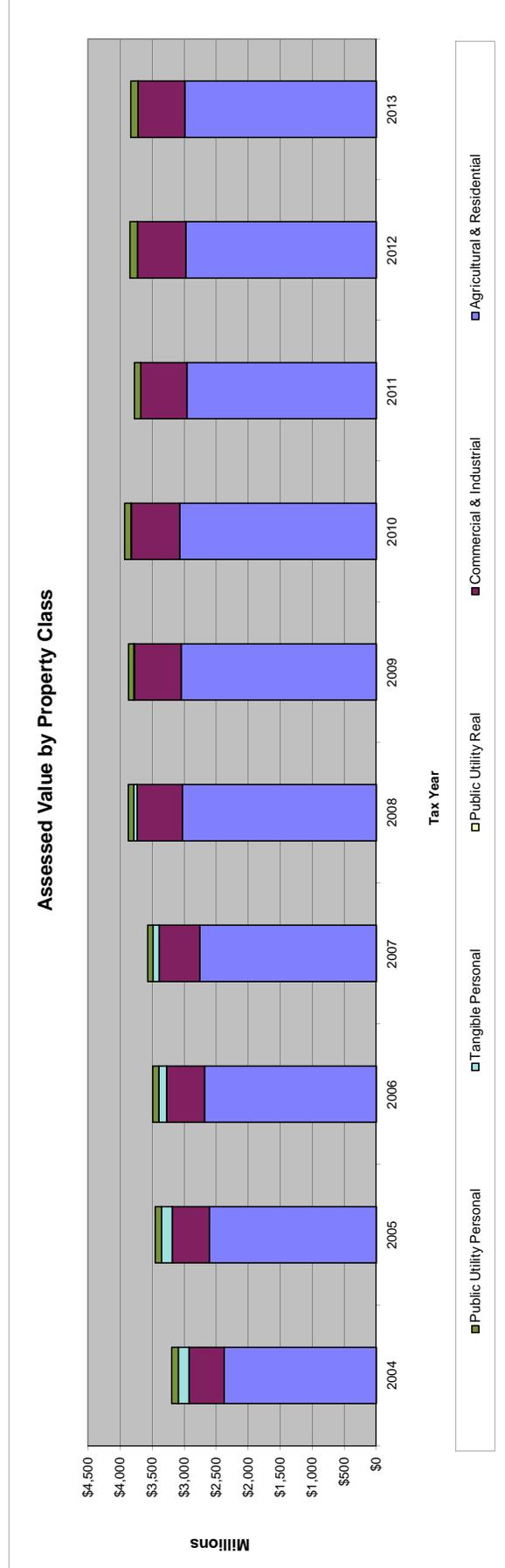
**Table 7**  
Greene County, Ohio  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY		Total Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual
		Agricultural & Residential	Commercial & Industrial	Public Utility Real	Tangible Personal	Public Utility Personal				
2004	2005	\$ 2,373,705,460	\$ 551,384,750	\$ 153,950	\$165,190,986	\$ 107,872,130	\$ 3,198,307,276	10.95	\$ 9,326,810,487	34.29%
2005	2006 (T)	2,604,089,520	584,253,720	148,520	164,331,898	100,967,550	3,453,791,208	10.95	10,055,782,763	34.35%
2006	2007	2,684,548,530	589,213,980	109,540	123,370,153	96,011,820	3,493,254,023	10.55	10,615,200,795	32.91%
2007	2008 (R)	2,758,004,630	633,187,460	143,960	96,902,560	83,179,950	3,571,418,560	10.55	11,239,561,217	31.78%
2008	2009	3,026,466,100	710,479,420	123,890	52,213,522	84,961,320	3,874,244,252	10.55	11,512,403,552	33.65%
2009	2010	3,049,208,420	730,255,900	138,020	7,148,080	84,451,610	3,871,202,030	11.25	10,912,838,766	35.47%
2010	2011 (T)	3,070,205,500	757,809,390	135,620	3,639,580	98,442,280	3,930,232,370	11.25	10,995,418,680	35.74%
2011	2012	2,956,950,430	722,866,020	141,160	-	100,504,090	3,780,461,700	11.25	10,513,761,286	35.96%
2012	2013	2,975,934,990	755,893,700	160,930	-	116,786,770	3,848,776,390	11.25	10,662,367,686	36.10%
2013	2014	2,990,547,140	731,313,600	172,490	-	111,517,520	3,833,550,750	11.25	10,633,887,829	36.05%

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years  
(T) - State mandated update of the current market value in the third year following each reappraisal

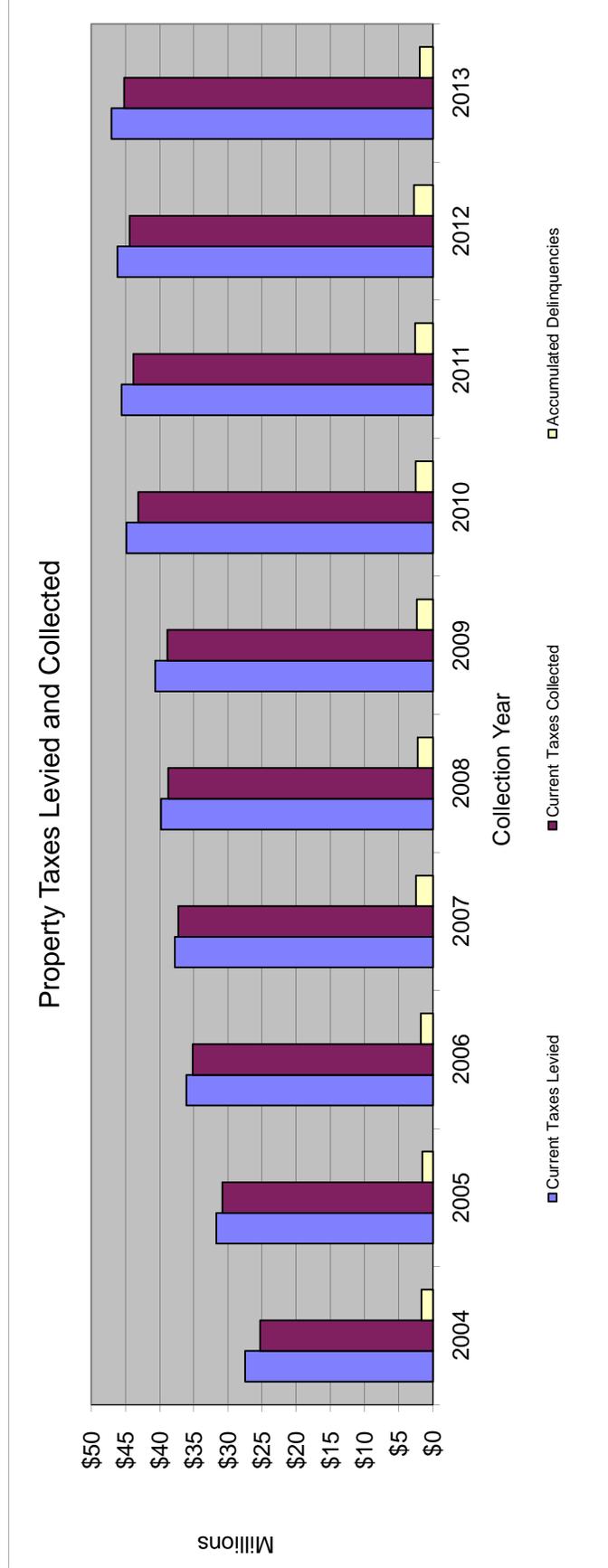
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. The general business tangible personal property tax was phased out in 2006. The value derived from the listing percentage multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/Industrial property has been eliminated.



**Table 8**  
Greene County, Ohio  
Property Tax Levies and Collections - Real, Utility and Tangible Taxes  
Last Ten Fiscal Years

Tax Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Delinquent Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Delinquent Taxes Collected as a Percent of Total Taxes	Total Collection as a Percentage of Current Taxes Levied	Accumulated Delinquencies
2003	2004	\$ 27,500,805	\$ 25,296,030	91.98%	\$ 1,825,465	\$ 801,349	\$ 26,097,379	3.07%	94.90%	\$ 1,697,354
2004	2005	31,691,770	30,805,633	97.20%	1,796,451	878,177	31,683,810	2.77%	99.97%	1,570,268
2005	2006	36,088,079	35,140,965	97.38%	1,802,465	886,378	36,027,343	2.46%	99.83%	1,755,180
2006	2007	37,755,126	37,280,941	98.74%	1,755,180	1,157,898	38,438,839	3.01%	101.81%	2,469,611
2007	2008	39,781,641	38,726,607	97.35%	1,852,467	1,270,232	39,996,839	3.18%	100.54%	2,294,706
2008	2009	40,624,758	38,879,893	95.70%	1,809,813	1,107,065	39,986,958	2.77%	98.43%	2,382,155
2009	2010	44,844,805	43,125,211	96.17%	2,288,164	1,386,244	44,511,455	3.11%	99.26%	2,541,247
2010	2011	45,569,584	43,855,975	96.24%	2,516,194	1,444,645	45,300,620	3.19%	99.41%	2,619,926
2011	2012	46,167,308	44,397,519	96.17%	2,613,999	1,660,599	46,058,118	3.61%	99.76%	2,794,616
2012	2013	47,054,213	45,190,730	96.04%	2,236,146	1,364,876	46,555,606	2.93%	98.94%	1,950,761

Source: Greene County Auditor's Office



**Table 9**  
 Greene County, Ohio  
 Property Tax Rates - Direct and Overlapping Governments  
 (Per \$1000 of Assessed Value)  
 Last Ten Fiscal Years

County Units:	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Bridge.....	0.650	0.650	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Children Services.....	1.000	1.000	1.000	1.000	1.000	1.500	1.500	1.500	1.500	1.500
Community Mental Health.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
General.....	2.390	1.910	1.870	2.020	2.100	1.900	2.330	2.330	2.330	2.330
Hospital Operating.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Development Disabilities.....	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	0.110	0.590	0.630	0.480	0.400	0.600	0.170	0.170	0.170	0.170
Senior Council on Aging.....	0.800	0.800	0.800	0.800	0.800	1.000	1.000	1.000	1.000	1.000
<b>Total Rates.....</b>	<b>10.950</b>	<b>10.950</b>	<b>10.550</b>	<b>10.550</b>	<b>10.550</b>	<b>11.250</b>	<b>11.250</b>	<b>11.250</b>	<b>11.250</b>	<b>11.250</b>
<b>School Districts:</b>										
Beavercreek City.....	48.400	47.100	47.100	46.400	48.850	48.200	48.000	48.900	48.850	55.100
Cedar Cliff Local.....	32.100	35.900	35.900	35.800	35.400	43.900	42.700	41.700	41.600	42.700
Fairborn City.....	44.400	44.200	44.200	52.500	51.900	51.800	51.900	52.650	52.500	52.500
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
Greeneview Local.....	34.450	34.150	34.450	34.450	34.550	33.550	33.450	33.350	33.300	33.250
Sugarcreek Local.....	69.800	69.300	69.300	68.700	68.500	67.100	67.100	67.650	67.650	66.800
Xenia Community.....	45.000	44.100	44.000	43.900	43.100	43.500	43.400	43.900	46.800	46.800
Yellow Springs Exempted.....	65.800	64.600	64.700	64.700	63.700	63.800	63.900	63.700	70.950	70.950
<b>Out-of-County School Districts:</b>										
Clark County JVS.....	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Clinton Massie Local.....	37.110	36.910	36.810	36.810	34.000	31.250	31.250	30.750	30.250	30.250
Great Oaks Vocational.....	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Southeastern Local.....	42.400	42.300	42.350	41.955	41.860	41.830	41.540	41.470	41.390	41.390
Warren County JVS.....	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500	4.500
Wayne Local.....	53.400	50.400	47.150	46.680	39.380	49.530	50.940	51.130	52.180	52.180
Wilmington City.....	30.890	28.300	27.900	27.900	27.900	27.700	27.700	28.200	26.375	26.375
<b>Corporations:</b>										
Beavercreek City.....	13.100	13.040	13.100	13.100	13.100	13.100	12.950	14.100	14.100	14.100
Bellbrook City.....	17.500	17.500	17.500	17.500	17.500	19.500	19.500	19.500	19.500	19.500
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village.....	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	0.000	0.000	0.000	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Clifton Village.....	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000
Fairborn City.....	9.500	9.500	9.500	9.480	9.500	9.500	9.450	11.300	11.300	11.300
Huber Heights City.....	0.000	0.000	10.920	10.920	10.920	10.540	10.540	10.540	10.540	10.540
Jamestown Village.....	15.400	15.400	15.400	15.400	15.400	15.400	18.900	18.900	18.900	20.700
Kettering City.....	6.750	6.800	6.800	6.800	6.790	6.790	6.790	6.790	6.790	6.790
Spring Valley Village.....	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	2.600	2.600	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
<b>Townships:</b>										
Bath.....	10.600	10.600	10.600	13.600	13.600	13.600	9.900	9.900	9.900	9.900
Beavercreek.....	16.050	16.050	16.050	16.550	16.550	16.550	16.550	16.550	16.550	14.550
Caesarcreek.....	4.600	4.600	4.600	4.600	6.600	6.600	6.600	6.600	6.600	6.600
Cedarville.....	9.900	9.350	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900
Jefferson.....	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	6.600
Miami.....	5.900	5.900	6.800	6.800	6.800	6.800	5.900	5.900	5.900	5.900
New Jasper.....	6.200	6.200	7.700	7.700	6.200	6.200	6.200	6.200	6.200	7.700
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500
Sugarcreek.....	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000	21.700	20.000
Xenia.....	9.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
<b>Other Units:</b>										
Bellbrook-Sugarcreek Park District.....	0.900	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.700	1.700
District Health Fund.....	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.800	0.800	0.800
Greene County Library.....	0.350	1.350	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

Source: Greene County Auditor's Office

Note: Each subdivision must obtain the approval of the majority of its voters before raising its tax rate.

**Table 10**  
 Greene County, Ohio  
 Principal Property Tax Payers  
 Current Year and Nine Years Ago

Taxpayer	2013			2004		
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Rank
Dayton Power & Light	\$ 101,727,310	2.65%	1	\$ 61,443,160	1.92%	1
Greene Town Center LLC	48,804,360	1.27%	2			
MFC Beavercreek LLC	36,210,280	0.94%	3	36,456,110	1.14%	2
Kettering Adventist Healthcare	14,343,260	0.37%	4			
Ashton Brooke LLC	10,350,870	0.27%	5			
Vectren Energy Supply	9,647,250	0.25%	6			
Acropolis 29 LLC	8,081,000	0.21%	7			
Cemex	7,964,030	0.21%	8	17,815,590	0.56%	4
MV-RG II	7,210,030	0.19%	9	8,357,250	0.26%	8
Rockies Express Pipeline LLC	6,416,200	0.17%	10			
Wal Mart Stores, Inc.				19,837,330	0.62%	3
Ohio Bell Telephone Co.				9,644,600	0.30%	5
Super Value Stores, Inc.				9,280,080	0.29%	6
Home Depot USA, Inc.				8,508,020	0.27%	7
Unison Industries, LLC				6,809,910	0.21%	9
Continental 44 Fund				6,395,270	0.20%	10
<b>Total</b>	<b>\$ 250,754,590</b>	<b>6.54%</b>		<b>\$ 184,547,320</b>	<b>5.77%</b>	

Source: Greene County Auditor's Office

**Table 11**  
 Greene County, Ohio  
 Water and Sewer Rates  
 Last Ten Fiscal Years

Fiscal Year	Water		Sewer	
	(First 1,000 gallons) Monthly Minimum	(Usage > 1,000 Gals.) Rate per 1,000 Gals.	(First 3,000 gallons) Monthly Minimum	(Usage > 3,000 Gals.) Rate per 1,000 Gals.
2004	11.66	3.99	18.97	5.92
2005	11.66	3.99	18.97	5.92
2006	11.66	3.99	18.97	5.92
2007	11.66	3.99	18.97	5.92
2008	11.66	3.99	19.35	6.04
2009	11.66	3.99	20.12	6.28
2010	11.66	3.99	20.12	6.28
2011	12.37	4.23	23.14	7.23
2012	12.62	4.31	23.83	7.45
2013	12.62	4.31	23.83	7.45

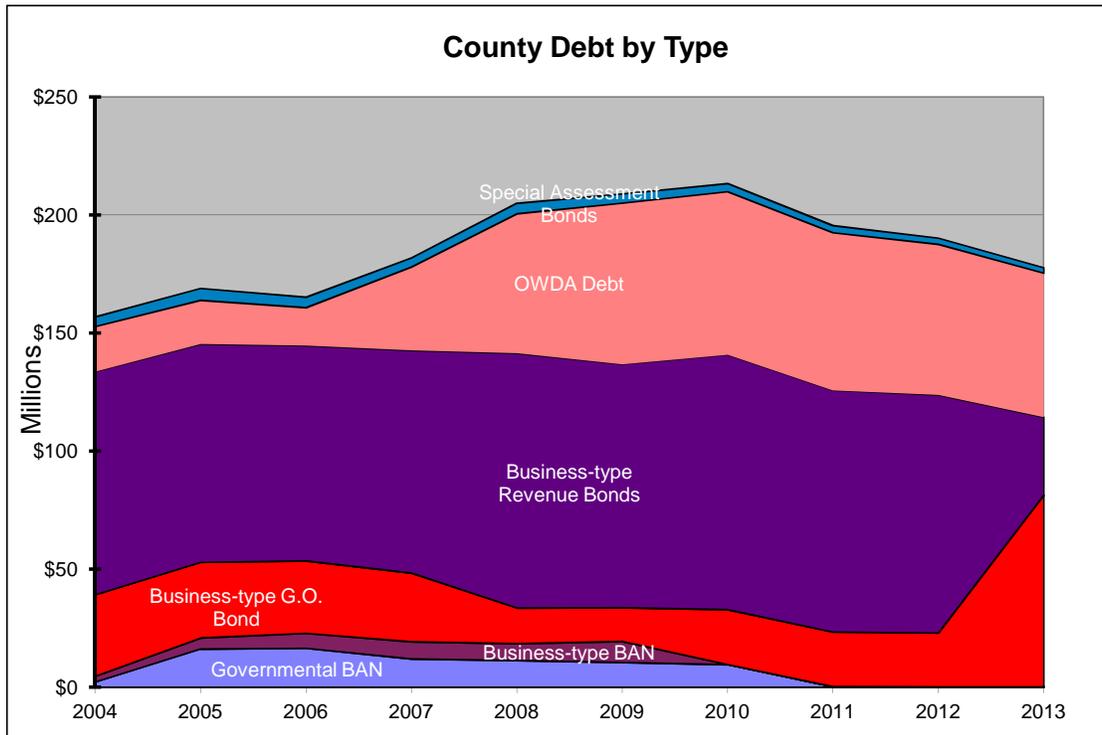
Source: Greene County Sanitary Engineer

**Table 12**  
 Greene County, Ohio  
 Ratios of Net General Bonded Debt Outstanding by Type  
 Last Ten Fiscal Years

Governmental Activities								
Fiscal Year	General Obligation Bonds	Gross Refunding Bonds	Total Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Special Assessment Bonds	Capital Leases	General Obligation Bonds
2004	\$ 15,925,000	\$ 2,140,000	\$ 18,065,000	0.56%	\$ 116	\$ 470,000	\$ -	\$ 7,005,000
2005	15,500,000	1,745,000	\$ 17,245,000	0.50%	110.45	385,000	-	6,785,000
2006	15,065,000	1,330,000	\$ 16,395,000	0.47%	104.05	295,000	-	6,540,000
2007	10,720,000	10,515,000	\$ 21,235,000	0.59%	133.90	210,000	-	6,290,000
2008	10,175,000	10,075,000	\$ 20,250,000	0.52%	127.07	140,000	-	10,945,000
2009	9,545,000	9,610,000	\$ 19,155,000	0.49%	119.85	80,000	-	10,530,000
2010	18,993,427	(a)	\$ 18,993,427	0.48%	117.55	40,000	-	23,276,573
2011	26,453,427	(a)	\$ 26,453,427	0.70%	165.29	-	-	23,121,573
2012	30,096,965	(a)	\$ 30,096,965	0.78%	183.98	-	-	22,804,663
2013	29,050,947	(a)	\$ 29,050,947	0.76%	178.00	-	-	81,260,481

Source: Personal Income from the Ohio Bureau of Employment Statistics

(a) - In 2010, all refunding debt was reclassified into the category of the originally refunded debt, so there will be no more debt listed as "refunding" debt.



Business-type Activities				Personal Income			
Gross Refunding Bonds	OWDA/OPWC Loans	Special Assessment Bonds	Revenue Bonds	Total Primary Government	Total (in thousands)	Total Debt Outstanding as a Percentage of Personal Income	Total Debt Per Capita
\$ 38,450,000	\$ 8,365,363	\$ 3,629,000	\$ 83,626,720	\$ 159,611,083	\$ 4,926,822	3.24%	1,027.02
95,375,000	6,533,506	4,650,000	22,401,720	153,375,226	5,062,891	3.03%	982.36
93,915,000	4,564,033	4,170,000	21,384,656	147,263,689	5,363,960	2.75%	934.65
104,460,000	13,548,561	3,710,000	12,705,640	162,159,201	5,595,150	2.90%	1,022.48
102,755,000	12,582,019	4,349,000	9,363,608	160,384,627	5,683,080	2.82%	1,006.45
99,855,000	11,564,183	3,853,000	7,065,000	152,102,183	5,610,597	2.71%	951.69
(a)	10,492,020	3,432,000	108,005,000	164,239,020	4,577,040	3.59%	1,016.50
(a)	9,855,335	3,031,000	102,430,000	164,891,335	4,444,018	3.71%	1,030.31
(a)	47,847,162	2,625,000	100,834,871	204,208,661	4,760,545	4.29%	1,248.32
(a)	45,743,797	2,334,200	33,063,931	191,453,356	4,430,245	4.32%	1,173.09

**Table 13**  
Greene County, Ohio  
Legal Debt Margin Information  
Last Ten Fiscal Years

	2004	2005	2006	2007
Total of All County Bonded Debt (A) .....	\$ 151,245,720	\$ 146,841,720	\$ 142,699,656	\$ 148,610,640
Total of All County Bond Anticipation Notes.....	4,695,000	20,899,000	22,910,000	19,302,000
Total of All County Debt Outstanding.....	155,940,720	167,740,720	165,609,656	167,912,640
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	470,000	385,000	295,000	210,000
Business-type Activities:				
Special Assessment Bonds.....	3,629,000	4,650,000	4,170,000	3,710,000
Advanced Refunding Bonds.....	38,450,000	95,375,000	93,915,000	104,460,000
Revenue Bonds.....	83,626,720	22,401,720	21,384,656	12,705,640
General Obligation Bonds.....	7,005,000	6,785,000	6,540,000	6,290,000
Bond Anticipation Notes.....	2,450,000	4,655,000	6,360,000	7,287,000
Total Exempt Debt.....	135,630,720	134,251,720	132,664,656	134,662,640
Net Debt.....	20,310,000	33,489,000	32,945,000	33,250,000
County Valuation.....	3,124,447,734	3,453,791,208	3,493,254,023	3,571,418,560
Direct Debt Limitation (Per O.R.C. Sections 133.02 & 133.05)				
	<u>Range</u>	<u>Rate</u>		
	\$0 - \$100,000,000	3.00%	3,000,000	3,000,000
	\$100,000,000 - \$300,000,000	1.50%	3,000,000	3,000,000
	More than \$300,000,000	2.50%	70,611,193	81,785,464
Total Direct Debt Limitation.....			76,611,193	87,785,464
Net Debt.....			20,310,000	33,250,000
Unvoted Legal Debt Margin.....	\$ 56,301,193	\$ 51,355,780	\$ 52,886,351	\$ 54,535,464
Net Debt as a Percentage of the Direct Debt Limit.....	26.51%	39.47%	38.38%	37.88%

(A) - See Table 12 for detailed information. Amount does not include OWDA loans or capital leases.

(B) - In 2010, all refunding debt was reclassified into the category of the originally refunded debt, so there will be no more debt listed as "refunding" debt.

2008	2009	2010	2011	2012	2013
\$ 147,802,608	\$ 140,538,000	\$ 153,747,000	\$ 155,036,000	\$ 156,361,499	\$ 145,709,559
18,511,000	19,432,000	9,645,000	304,000	244,000	150,000
<u>166,313,608</u>	<u>159,970,000</u>	<u>163,392,000</u>	<u>155,340,000</u>	<u>156,605,499</u>	<u>145,859,559</u>
140,000	80,000	40,000	-	-	-
4,349,000	3,853,000	3,432,000	3,031,000	2,625,000	2,334,200
102,755,000	99,855,000	(B)	N/A	N/A	N/A
9,363,608	7,065,000	108,005,000	102,430,000	100,834,871	33,063,931
10,945,000	10,530,000	23,276,573	23,121,573	22,804,663	81,260,481
7,180,000	8,890,000	-	-	-	-
<u>134,732,608</u>	<u>130,273,000</u>	<u>134,753,573</u>	<u>128,582,573</u>	<u>126,264,534</u>	<u>116,658,612</u>
31,581,000	29,697,000	28,638,427	26,757,427	30,340,965	29,200,947
3,874,244,252	3,871,202,030	3,930,232,370	3,780,461,700	3,848,776,390	3,833,550,750
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
89,356,106	89,280,051	90,755,809	87,011,543	88,719,410	88,338,769
<u>95,356,106</u>	<u>95,280,051</u>	<u>96,755,809</u>	<u>93,011,543</u>	<u>94,719,410</u>	<u>94,338,769</u>
31,581,000	29,697,000	28,638,427	26,757,427	30,340,965	29,200,947
<u>\$ 63,775,106</u>	<u>\$ 65,583,051</u>	<u>\$ 68,117,382</u>	<u>\$ 66,254,116</u>	<u>\$ 64,378,445</u>	<u>\$ 65,137,822</u>
33.12%	31.17%	29.60%	28.77%	32.03%	30.95%

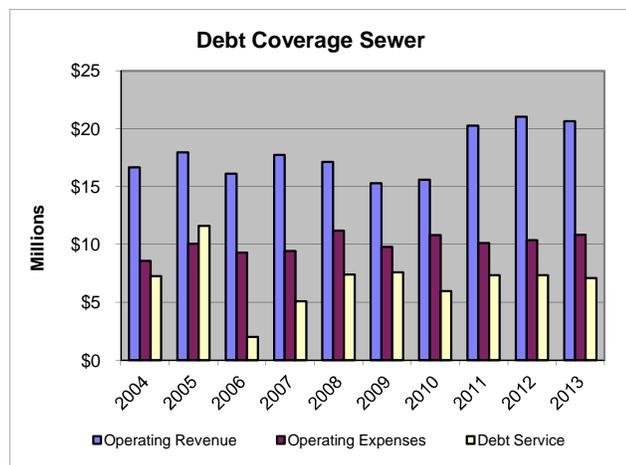
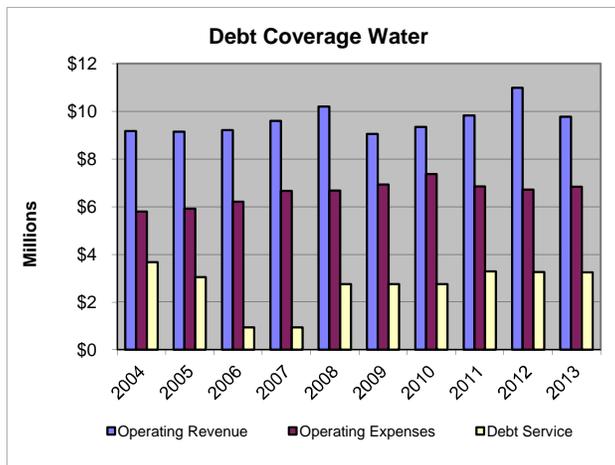
**Table 14**  
 Greene County, Ohio  
 Pledged Revenue Coverage - Revenue Bonds  
 Last Ten Fiscal Years

Water Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2004	\$ 9,174,656	\$ 5,792,630	\$ 3,382,026	\$ 1,575,000	\$ 2,096,012	0.92
2005	9,143,719	5,918,410	3,225,309	1,600,000	1,453,938	1.06
2006	9,216,392	6,215,498	3,000,894	445,000	497,155	3.19
2007	9,596,158	6,668,884	2,927,274	465,000	479,355	3.10
2008	10,193,324	6,682,978	3,510,346	1,515,000	1,232,615	1.28
2009	9,056,252	6,936,035	2,120,217	1,570,000	1,182,416	0.77
2010	9,343,391	7,367,639	1,975,752	1,620,000	1,127,555	0.72
2011	9,830,540	6,849,055	2,981,485	1,960,000	1,331,639	0.91
2012	10,982,741	6,713,456	4,269,285	2,020,000	1,240,386	1.31
2013	9,776,449	6,836,806	2,939,643	2,085,000	1,169,138	0.90

Sewer Revenue Bonds

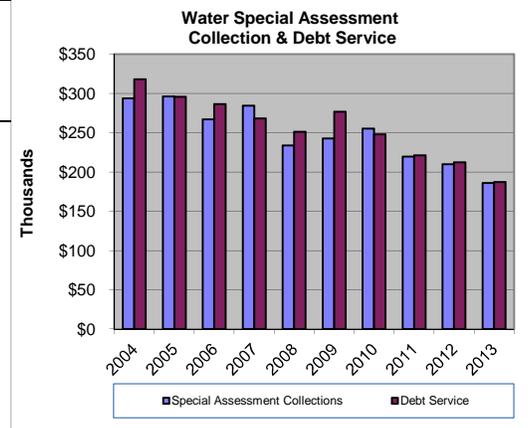
Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2004	\$ 16,655,096	\$ 8,585,670	\$ 8,069,426	\$ 2,610,000	\$ 4,662,767	1.11
2005	17,956,657	10,071,876	7,884,781	4,925,000	6,675,033	0.68
2006	16,118,201	9,290,362	6,827,839	677,064	1,333,451	3.40
2007	17,737,294	9,422,374	8,314,920	814,016	4,285,983	1.63
2008	17,119,295	11,188,877	5,930,418	3,142,032	4,260,916	0.80
2009	15,298,287	9,787,490	5,510,797	3,223,608	4,379,818	0.72
2010	15,598,433	10,807,007	4,791,426	2,300,000	3,668,128	0.80
2011	20,262,424	10,131,718	10,130,706	3,615,000	3,728,512	1.38
2012	21,040,356	10,361,451	10,678,905	3,780,000	3,559,772	1.45
2013	20,640,767	10,826,687	9,814,080	3,677,500	3,420,872	1.38



**Table 15**  
 Greene County, Ohio  
 Pledged Revenue Coverage - Special Assessment Bonds  
 Last Ten Fiscal Years

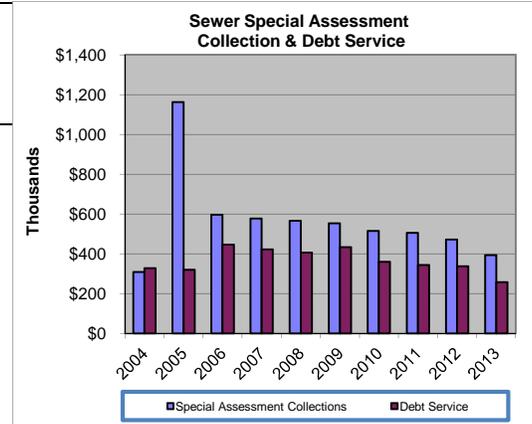
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment		Debt Service (2)		Coverage
	Collections	Assessment	Principal	Interest	
2004	\$ 293,476	\$ 293,476	\$ 201,256	\$ 116,691	0.92
2005	295,917	295,917	197,012	98,811	1.00
2006	266,864	266,864	194,594	91,757	0.93
2007	284,184	284,184	188,292	79,647	1.06
2008	233,557	233,557	172,136	79,181	0.93
2009	242,482	242,482	185,877	90,595	0.88
2010	255,170	255,170	167,889	79,961	1.03
2011	219,629	219,629	150,557	70,661	0.99
2012	209,659	209,659	149,651	62,539	0.99
2013	186,077	186,077	132,567	54,664	0.99



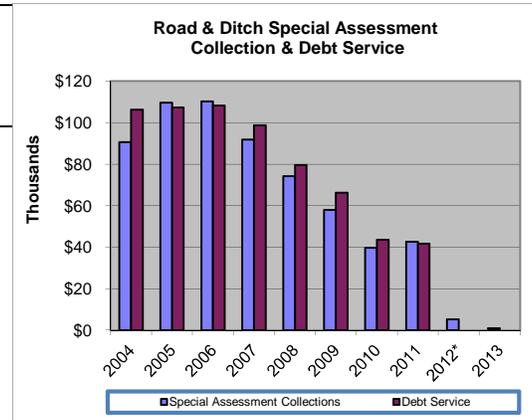
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment		Debt Service (2)		Coverage
	Collections	Assessment	Principal	Interest	
2004	\$ 309,134	\$ 309,134	\$ 211,744	\$ 115,981	0.94
2005	1,162,506	1,162,506	216,988	103,141	3.63
2006	595,579	595,579	285,406	159,786	1.34
2007	576,990	576,990	291,708	130,584	1.37
2008	566,284	566,284	283,864	122,042	1.40
2009	553,506	553,506	310,123	122,908	1.28
2010	514,026	514,026	253,111	106,259	1.43
2011	504,672	504,672	250,443	93,756	1.47
2012	471,441	471,441	256,349	81,374	1.40
2013	392,500	392,500	188,433	68,672	1.53



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment		Debt Service (2)		Coverage
	Collections	Assessment	Principal	Interest	
2004	\$ 90,670	\$ 90,670	\$ 80,000	\$ 26,345	0.85
2005	109,645	109,645	85,000	22,390	1.02
2006	110,280	110,280	90,000	18,215	1.02
2007	91,803	91,803	85,000	13,745	0.93
2008	74,272	74,272	70,000	9,635	0.93
2009	58,071	58,071	60,000	6,320	0.88
2010	39,827	39,827	40,000	3,520	0.92
2011	42,620	42,620	40,000	1,760	1.02
2012*	5,348	5,348	-	-	N/A
2013	1,032	1,032	-	-	N/A



(1) - Cash collections per Budget versus Actual Schedules. Does not include tap fees and equalization charges.

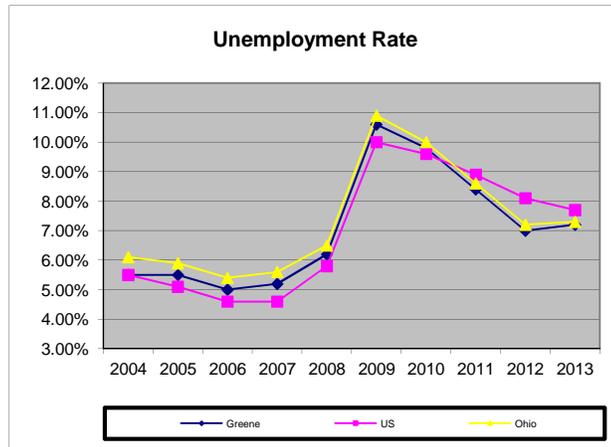
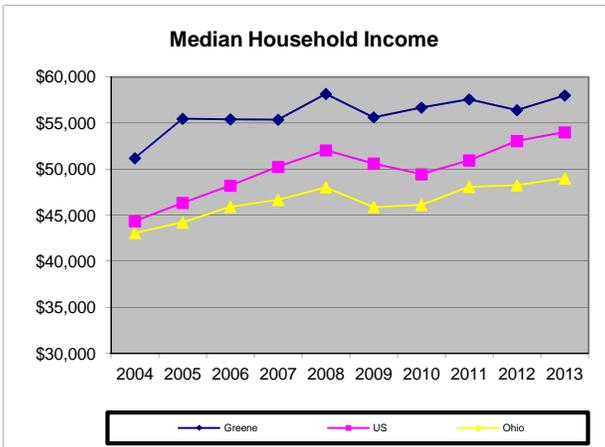
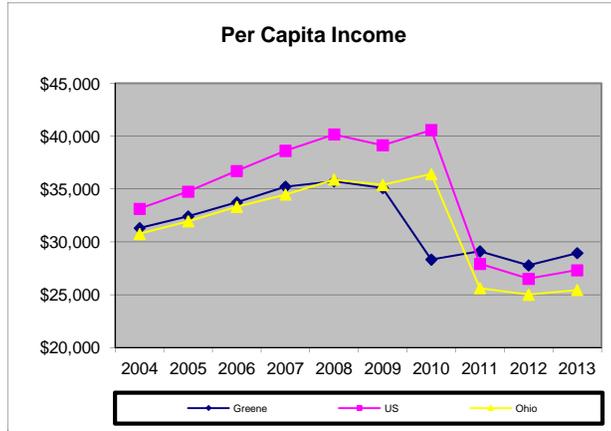
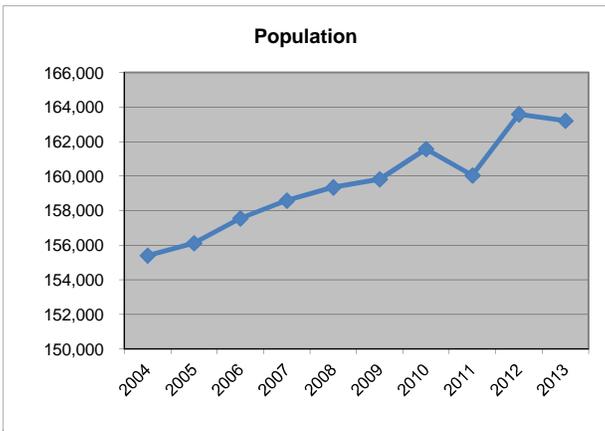
(2) - Debt service per special assessment bond amortization schedules

\* - Special assessment bonds for roads and ditches were paid off in 2011

**Table 16**  
Greene County, Ohio  
Demographic and Economic Statistics  
Last Ten Calendar Years

Year	Population	Total Personal Income (thousands of \$)	Per Capita Income	Median Household Income	Annual Unemployment Rate
2004	155,412	\$ 4,926,718	\$ 31,686	\$ 51,173	5.5%
2005	156,129	5,062,781	32,408	55,451	5.5%
2006	157,561	5,363,960	34,013	55,407	5.0%
2007	158,594	5,595,150	35,224	55,362	5.2%
2008	159,356	5,683,080	35,663	58,153	6.2%
2009	159,823	5,610,597	35,105	55,615	10.6%
2010	161,573	4,577,040	28,328	56,679	9.8%
2011	160,041	4,444,018	27,768	57,553	8.4%
2012	163,587	4,760,545	29,101	57,992	7.0%
2013	163,204	3,318,944	29,755	57,992	7.2%

Source: Ohio Bureau of Labor Statistics



**Table 17**  
 Greene County, Ohio  
 Principal Employers  
 Current Year and Ten Years Ago

	2013			2004		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Wright-Patterson Air force Base	27,500	34.68%	1	21,827	28.31%	1
Wright State University	3,751	4.73%	2	3,021	3.92%	2
Greene County	1,298	1.64%	3	1,329	1.72%	3
Kettering Health Network	1,065	1.34%	4	800	1.04%	5
Unison Industries	870	1.10%	5	550	0.71%	9
Beavercreek City School District	820	1.03%	6	1,241	1.61%	4
Kroger Stores	769	0.97%	7	480	0.62%	10
Cedarville University	621	0.78%	8	696	0.90%	6
Teleperformance USA	535	0.67%	9			
Fairborn City School District	534	0.67%	10	568	0.74%	8
Antioch College				602	0.78%	7
<b>Total</b>	<b>37,763</b>	<b>47.61%</b>		<b>31,114</b>	<b>40.35%</b>	

Source: Greene County Auditor's Office

**Table 18**  
 Greene County, Ohio  
 Full Time County Government Employees by Function  
 Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	14	13	14	14	14	14	12	12	14	12
Auditor.....	24	24	24	24	24	24	23	21	21	21
Treasurer.....	9	8	10	10	9	9	9	5	6	9
Personnel.....	5	5	5	5	5	4	4	4	4	5
Risk Management.....	4	4	4	4	4	4	4	4	4	4
Data Processing.....	10	9	10	10	9	9	9	8	6	8
Board of Elections.....	6	7	8	9	9	7	7	7	8	13
Prosecutor.....	36	33	29	35	35	32	29	29	29	31
Recorder.....	10	10	10	10	10	10	8	8	8	10
County Services.....	36	36	36	37	36	31	28	29	31	30
Service Garage.....	4	4	4	4	4	3	3	3	3	3
Records & Information.....	2	2	2	2	2	2	2	2	2	3
Judicial:										
Common Pleas Court.....	33	35	36	37	36	37	39	38	37	43
Probate Court.....	8	7	7	7	7	7	7	6	6	7
Juvenile Court.....	57	58	58	59	56	56	56	53	52	60
Xenia Municipal Court.....	3	3	3	3	4	4	4	4	4	4
Fairborn Municipal Court.....	6	4	4	4	4	4	4	4	4	5
Domestic Relations Court.....	14	14	14	14	14	13	14	14	14	16
Public Defender.....	5	4	4	4	5	5	5	5	5	5
Clerk of Courts.....	24	23	25	22	22	21	21	20	20	23
Public Safety:										
Sheriff.....	166	159	163	162	163	140	137	130	128	128
Juvenile Detention.....	43	43	44	43	42	40	39	38	37	51
Building Regulations.....	12	11	12	11	12	11	11	11	10	11
Coroner.....	5	5	5	5	5	5	5	6	5	5
Public Works:										
Engineer & Highway.....	43	43	45	43	41	41	41	41	42	46
Environmental Services.....	11	8	10	6	5	5	10	8	7	11
Department of Public Works.....	4	4	5	5	5	5	5	4	4	3
Health:										
Animal Control.....	13	11	11	11	11	10	10	10	10	14
Developmental Disabilities.....	103	99	104	105	110	116	112	116	118	131
Human Services:										
County Home.....	85	77	77	76	79	77	63	59	56	68
Children's Services**.....	83	91	86	91	99	93	90	86	18	17
Family & Children First Council*.....	N/A	6	5	6						
Job & Family Services**.....	124	125	125	121	119	101	95	82	159	143
Today Center for Adults.....	12	11	9	9	7	6	6	6	6	7
Veterans' Services.....	5	6	7	8	8	7	7	7	7	13
Conservation & Recreation:										
Parks & Trails.....	30	30	30	30	28	28	26	27	26	29
Community and Economic Development:										
Convention & Visitor's Bureau.....	4	6	5	5	5	5	4	5	5	6
Department of Development.....	8	8	7	8	8	10	8	6	7	6
Water.....	40	42	42	43	43	42	36	34	35	34
Sewer.....	73	58	57	57	57	56	42	38	40	40
<b>Total.....</b>	<b>1,174</b>	<b>1,140</b>	<b>1,151</b>	<b>1,153</b>	<b>1,156</b>	<b>1,094</b>	<b>1,035</b>	<b>996</b>	<b>1,003</b>	<b>1,081</b>

\*The Family and Children First Council was included in the County's financial statements as a Special Revenue Fund starting in 2011.

\*\* Starting in 2012, Childrens Services and Job & Family Services were merged into one department

Source: Greene County Auditor's Office

**Table 19**  
Greene County, Ohio  
Salaries of Principal Officials  
Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Elected Officials</b>										
Commissioners (3).....	\$ 59,510	\$ 60,822	\$ 62,766	\$ 63,833	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620
Auditor.....	72,606	71,277	73,415	74,663	76,754	76,754	76,754	76,754	79,754	79,754
Clerk of Courts.....	62,487	56,877	58,583	59,579	61,247	61,247	61,247	61,247	61,247	61,247
Coroner.....	49,439	47,554	48,981	49,814	51,209	51,209	51,209	51,209	51,209	51,209
Engineer.....	86,328	88,400	91,052	92,600	95,193	95,193	95,193	95,193	95,193	95,193
Prosecutor.....	104,930	107,448	110,671	112,552	115,703	115,703	115,703	115,703	115,703	115,703
Recorder.....	51,902	53,148	54,742	55,673	57,232	57,232	57,232	57,232	57,232	57,232
Sheriff.....	76,652	78,491	80,846	73,085	75,131	75,131	75,131	75,131	84,522	84,522
Treasurer.....	55,544	56,877	58,583	59,579	61,247	61,247	61,247	61,247	61,247	61,247
<b>Appointed Officials</b>										
County Administrator.....	95,860	100,876	107,881	115,003	125,008	128,374	128,326	126,546	125,845	134,073
Sanitary Engineer / Director of Public Works.....	83,240	85,295	87,794	89,586	92,269	93,646	94,205	92,899	92,926	96,589
Developmental Disabilities Superintendent.....	108,270	112,577	116,455	116,542	126,838	140,979	131,717	131,717	150,634	158,005
County Finance Officer.....	N/A	N/A	N/A	N/A	N/A	59,047	59,108	58,536	55,618	60,406
Children's Services Executive Secretary.....	94,259	96,637	100,475	105,144	113,776	90,083	104,391	93,580	71,224	N/A
Job and Family Services Director.....	64,878	69,580	70,934	88,567	107,643	60,910	60,425	63,147	64,190	83,653
Director of Greenwood Manor.....	73,872	75,694	77,907	79,498	81,890	84,094	82,173	81,638	79,859	80,180
Maintenance Director.....	77,568	79,482	81,810	75,712	86,986	89,997	45,450	57,609	55,094	59,910
Court Administrator.....	51,954	53,274	54,226	55,973	57,574	59,789	58,252	60,454	62,799	68,217
Director of Personnel.....	87,212	89,350	91,971	93,850	81,494	82,435	82,717	81,557	83,693	84,781
Director of Emergency Management.....	52,434	58,613	58,198	64,896	62,442	65,564	64,099	63,210	63,424	65,971
Director of Information Technology.....	78,830	81,091	83,288	85,821	88,400	91,800	89,726	88,968	86,747	92,348

N/A - Position either did not exist or was unfilled for the year  
\* - Active director retired and was replace during year

Source: Greene County Auditor's Office - Greene County Payroll Journal Summar

**Table 20**  
Greene County, Ohio  
Surety Bond Coverage - Various Elected Officials  
Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Elected Officials</b>										
Commissioners (3).....	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Auditor.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	20,000	20,000	20,000
Clerk of Courts.....	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	108,689	122,000	122,000	122,000	122,000	122,000	126,000	126,000	126,000	126,000
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff.....	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

**Table 21**  
Greene County, Ohio  
Operating Indicators By Function  
Last Ten Fiscal Years

		2004	2005	2006	2007	2008
Adult Probation	Average yearly case load	NA	NA	830	875	856
Auditor	Vendor's licenses sold	432	445	330	340	321
	Warrants processed	32,547	32,551	33,134	33,350	32,565
	Real estate transfers	6,824	7,001	6,250	5,669	5,026
	Homestead applications	1,664	1,624	1,596	10,085 *	10,645
Board of Develop. Disabilities	Client services provided	2,284	2,364	2,449	2,586	2,657
Board of Elections	Number of registered voters	105,079	103,505	107,484	105,421	114,021
	Number of voters in last general election	80,602	42,275	59,657	53,641	84,255
	Percentage of registered voters who voted	76.71%	40.84%	55.50%	50.80%	73.89%
Building Regulations	Number of permits issued	6,205	5,804	5,985	5,340	4,756
	Number of inspections performed	27,346	26,189	25,987	22,576	19,320
Children's Services	Total referrals	1,405	1,384	1,157	1,209	1,211
	Total children in placement	224	249	245	230	253
	Children terminated from custody	98	100	105	108	97
	Adoptions finalized	14	12	9	15	11
Clerk of Courts	Title Transactions	346,205	309,710	300,402	313,933	313,938
	New Cases Filed	4,285	4,340	4,280	3,826	3,854
Commissioners	Number of resolutions	970	1,018	973	996	950
	Number of meetings	80	84	73	72	79
Common Pleas Court	Number of civil cases filed	1,137	1,041	1,200	1,250	1,387
	Number of criminal cases filed	943	1,008	879	849	925
	Number of domestic cases filed	NA	NA	790	808	908
Convention & Visitor's Bureau	Room nights generated	20,346	24,450	25,819	39,934	23,576
Coroner	Cases investigated	344	380	314	355	402
	Autopsies conducted	68	92	64	85	97
County Engineer & Bridge	Bridges inspected	278	278	279	281	284
	Centerline miles painted	235	260	275	275	300
	Edge line miles	230	180	330	300	335
Domestic Relations Court	Divorces	444	403	392	281	377
	Dissolutions	258	231	208	275	235
	Civil Protection Orders	253	207	173	300	275
Fairborn Municipal Court	Traffic/Criminal Cases	13,666	16,072	19,043	19,634	18,369
	Civil Cases	1,419	1,440	1,662	1,805	2,111
	Small Claims Cases	391	543	410	341	299
Greenwood Manor	Inpatient Days	31,791	30,815	27,727	27,079	26,571
Juvenile Court	Diversion cases	736	637	670	668	609
	Delinquency cases	911	842	845	900	980
	Unruly child cases	118	102	89	83	66
Prosecutor	Number of cases - criminal	959	1,010	963	852	913
	Number of cases - civil	91	111	102	258	380
Recorder	Number of deeds recorded	6,298	6,347	5,638	5,306	4,601
	Number of mortgages recorded	12,839	11,583	9,860	8,245	6,384
	Number of military discharges recorded	24	23	29	10	22
Records & Information	Information requests processed	1,070	1,409	1,504	1,158	1,268
	Boxes transferred in	260	236	579	259	389
	Boxes transferred out	104	283	611	254	490
Sanitary Engineer	Water connections	15,002	15,434	15,923	16,260	16,513
	Water consumption (Million gallons)	1,631	1,768	1,430	1,557	1,515
	Sewer connections	20,387	21,660	21,951	22,295	22,520
	Wastewater treated (Million gallons)	4,813	5,051	5,652	5,548	5,402
Treasurer	Number of parcels	69,349	70,625	71,642	72,549	72,593
	Real estate tax collections	\$ 141,859,873	\$ 154,403,861	\$ 172,993,200	\$ 179,714,104	\$ 182,913,958
Xenia Municipal Court	Traffic/Criminal Cases	14,815	15,665	13,774	12,961	13,571
	Civil Cases	1,443	1,516	1,400	1,710	1,905
	Small Claims Cases	293	251	290	305	270

N/A - Information was not readily available.

\* - In 2007, the State expanded the eligibility for the homestead program to all individuals over the age of 65 or permanently disabled. In previous years there was an income requirement in addition to the previously mentioned requirements.

Source: Indicated County Department

2009	2010	2011	2012	2013
864	844	872	965	980
279	201	272	137	269
32,633	28,340	27,816	29,553	26,808
5,039	4,600	4,393	4,989	5,417
11,254	11,442	11,948	12,427	12,885
5,696	5,106	2,859	2,871	2,775
113,918	116,552	118,616	124,181	110,814
54,301	61,069	54,467	83,626	20,581
47.67%	52.40%	45.92%	67.34%	18.57%
4,375	4,665	4,932	4,372	4,325
17,841	17,104	17,688	15,608	14,560
1,174	1,141	1,050	1,046	1,111
251	252	178	174	175
122	140	90	99	69
23	15	11	9	11
332,351	345,581	357,766	367,355	381,192
8,183	8,018	7,596	8,312	7,136
985	783	763	808	761
63	66	66	61	64
1,455	1,355	1,342	1,369	950
811	678	695	633	654
882	948	962	796	833
34,900	36,740	41,065	37,605	30,500
394	426	549	584	635
80	84	94	120	92
284	284	283	283	283
275	270	275	280	257
320	320	411	510	359
365	381	393	388	308
189	234	236	206	197
289	223	231	287	323
15,728	13,877	13,388	13,677	13,516
1,786	1,783	1,602	1,578	1,440
236	333	255	187	232
25,570	25,466	23,593	21,734	18,063
557	525	565	481	466
830	684	648	681	592
49	36	46	46	47
845	675	669	629	670
402	325	201	289	320
4,133	4,087	3,573	4,310	4,284
7,778	7,140	6,556	7,961	7,193
14	32	9	18	12
1,188	1,138	1,073	930	846
319	288	259	1,119	117
262	204	485	317	96
16,675	16,895	16,931	17,077	17,181
1,467	1,538	1,490	1,642	1,499
22,669	22,859	22,945	23,083	23,222
4,243	4,209	5,655	4,353	4,738
72,820	72,938	73,375	73,233	73,420
\$ 198,806,521	\$ 211,067,725	\$ 213,030,374	\$ 221,103,165	\$ 220,337,209
10,687	10,335	10,262	14,062	12,459
1,461	1,444	1,247	1,246	1,059
184	175	139	156	149

**Table 22**  
 Greene County, Ohio  
 Capital Asset Statistics by Function (\*)  
 Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
County Engineer										
Roads (in miles).....	331	331	326	326	328	325	325	325	325	324
Bridges.....	265	268	269	282	284	284	284	283	283	283
Parks & Trails										
Parks/Reserves.....	30	38	39	44	45	45	46	46	45	45
Bike Path (in miles).....	52	60	60	60	60	60	60	62	62	62
Water System										
Water Lines (in miles).....	310	310	318	318	318	318	395	395	366	366
Water Customers.....	15,052	15,513	16,017	16,260	16,513	16,675	16,851	16,953	17,077	17,181
Elevated Storage Tanks.....	15	15	15	15	14	14	14	14	14	14
Sewer System										
Sewer Lines (in miles).....	373	373	379	379	379	395	412	412	416	416
Sewer Customers.....	20,644	21,746	22,054	22,295	22,520	22,669	22,816	21,976	23,083	23,222

(\*) The County reports only those facilities managed and operated by the County, rather than total facilities within the County.

Source: Indicated county department



# Dave Yost • Auditor of State

## GREENE COUNTY FINANCIAL CONDITIONS

### GREENE COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
OCTOBER 09, 2014