

# **Greene County Financial Condition Greene County, Ohio**

Independent Auditors' Reports on  
Internal Controls and Compliance  
and Schedule of Expenditures of Federal Awards

December 31, 2018





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County Commissioners  
Greene County  
35 Greene Street  
Xenia, Ohio 45385

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

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

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

Keith Faber  
Auditor of State  
Columbus, Ohio

August 21, 2019

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Greene County  
Honorable Board of County Commissioners  
35 Greene Street  
Xenia, OH 45385

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the "County"), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 17, 2019, wherein we noted the County adopted the provisions of GASB Statement No. 75.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
June 17, 2019

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Greene County  
Honorable Board of County Commissioners  
35 Greene Street  
Xenia, OH 45385

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

We have audited Greene County, Ohio's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

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

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

**Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

**Report on Internal Control Over Compliance**

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 17, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
June 17, 2019



**GREENE COUNTY FINANCIAL CONDITION**  
**GREENE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2018 Disbursements
<b>UNITED STATES DEPARTMENT OF AGRICULTURE:</b> (Passed through Ohio Department of Education)				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution):				
National School Lunch Program	N/A	10.555		\$ 6,545
Child Nutrition Cluster:				
School Breakfast Program	N/A	10.553		24,444
National School Lunch Program	N/A	10.555		48,544
Total Child Nutrition Cluster				<u>79,533</u>
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	G-1819-11-5743	10.561		577,024
<b>Total United States Department of Agriculture</b>				<b><u>656,557</u></b>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b> (Passed through Ohio Department of Development)				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-16-1BA-1 B-F-17-1BA-1	14.228		24,383
Total Community Development Block Grants/State's Program				<u>40,829</u>
<b>Total United States Department of Housing and Urban Development</b>				<b><u>65,212</u></b>
<b>UNITED STATES DEPARTMENT OF JUSTICE:</b> (Passed through Ohio Attorney General)				
Crime Victim Assistance		16.575		190,319
				60,214
				100,512
				12,205
				67,434
Total Crime Victim Assistance				<u>455,842</u>
<b>Total United States Department of Justice</b>				<b><u>455,842</u></b>

(Continued)

**GREENE COUNTY FINANCIAL CONDITION**  
**GREENE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2018 Disbursements
<b>UNITED STATES DEPARTMENT OF LABOR:</b>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Employment Service-Wagner-Peyser Funded Activities (Employment Services Cluster)	N/A	17.207		10,427
Trade Adjustment Assistance	N/A	17.245		1,937
WIOA Cluster:				
WIA - Adult Program	N/A	17.258		172,755
WIA - Youth Activities	N/A	17.259	\$ 232,758	277,325
WIA - Dislocated Workers Formula Grants	N/A	17.278		167,952
Total WIOA Cluster				618,032
<b>Total United States Department of Labor</b>			<b>232,758</b>	<b>630,396</b>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION:</b>				
<i>(Passed through Ohio Department of Public Safety)</i>				
State and Community Highway Safety (Highway Safety Cluster)	STEP-2018-29-00-00-00497-00 69A375183000040200H0	20.600		18,110
Total State and Community Highway Safety (Highway Safety Cluster)				4,372
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	IDEP-2018-29-00-00-00435-00 69A375183000040200H0	20.608		22,482
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				12,281
<b>Total United States Department of Transportation</b>				4,804
				17,085
				<b>39,567</b>
<b>UNITED STATES DEPARTMENT OF EDUCATION:</b>				
<i>(Passed through Ohio Department of Health)</i>				
Special Education - Grants for Infants and Families	H181A160024 H181A170024	84.181		87,372
<b>Total United States Department of Education</b>				295,797
				<b>383,169</b>
<b>UNITED STATES ELECTION ASSISTANCE COMMISSION:</b>				
<i>(Passed through Ohio Secretary of State)</i>				
HAVA Election Security Grants	N/A	90.404		8,000
<b>Total United States Election Assistance Commission</b>				<b>8,000</b>
<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-1819-11-5743	93.556		83,403
Temporary Assistance for Needy Families (TANF Cluster)	G-1819-11-5743	93.558	461,430	1,841,407
Child Support Enforcement	G-1819-11-5743	93.563	299,804	839,557
Child Care and Development Block Grant (CCDF Cluster)	G-1819-11-5743	93.575		148,621
				(Continued)

**GREENE COUNTY FINANCIAL CONDITION**  
**GREENE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Federal CFDA #	Passed Through to Subrecipients	2018 Disbursements
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES: (continued)</b>				
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Stephanie Tubbs Jones Child Welfare Services Program	G-1819-11-5743	93.645		161,851
Foster Care - Title IV-E	G-1819-11-5743	93.658	29,836	2,120,615
Adoption Assistance	G-1819-11-5743	93.659		809,070
Social Services Block Grant		93.667		386,615
Social Services Block Grant	N/A	93.667	-	80,847
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				<u>467,462</u>
Total Social Services Block Grant				
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Chafee Foster Care Independence Program	G-1819-11-5743	93.674		35,246
Medical Assistance Program (Medicaid Cluster)	G-1819-11-5743	93.778	520,293	1,311,859
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program	N/A	93.778	520,293	409,065
Total Medical Assistance Program (Medicaid Cluster)				<u>1,720,924</u>
<i>(Passed through Mental Health &amp; Recovery Board of Clark, Greene and Madison Counties)</i>				
Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959		14,005
<b>Total United States Department of Health and Human Services</b>			<b>1,311,363</b>	<b>8,242,161</b>
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY:</b>				
<i>(Passed through Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	EMW-2015-EP-00034-S01	97.042		49,228
<b>Total United States Department of Homeland Security</b>				<b>49,228</b>
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>\$ 1,544,121</b>	<b>\$ 10,530,132</b>

(Concluded)

See accompanying notes to the Schedule of Expenditures of Federal Awards

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

**NOTE A – BASIS OF PRESENTATION**

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

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - SUBRECIPIENTS**

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

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

**NOTE D - 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 E – FOOD DONATION PROGRAM**

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

**NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2018 is \$184,795.

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2018  
(Continued)**

**NOTE G - 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.

During the calendar year, the County Board of Developmental Disabilities received notice of a liability owed to the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA #93.778) in the amount of \$1,130.93. The liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

**Section I – Summary of Auditors’ Results**

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None noted
Noncompliance material to financial statements noted?	None noted

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None noted
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	None noted
Identification of major programs:	
CFDA 93.659 – Adoption Assistance	
CFDA 93.558 – Temporary Assistance for Needy Families (TANF) State Programs	
Dollar threshold to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

**Section II – Financial Statement Findings**

None noted

**Section III – Federal Awards Findings and Questioned Costs**

None noted



# COMPREHENSIVE ANNUAL FINANCIAL REPORT



**GREENE COUNTY**  
*Ohio*

— Year Ending December 31, 2018 —







# **INTRODUCTORY SECTION**

**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

## **Backside of Section Divider**

**GREENE COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**



Prepared by

The Greene County Auditor

**David A. Graham**

**GREENE COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2018  
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 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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Main Office	937-562-5065
Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5076
Manufactured Home	562-5074

June 17, 2019

Honorable Thomas Koogler, Commissioner  
Honorable Robert J. Glaser, Jr., Commissioner  
Honorable Richard D. Gould, CPA, Commissioner  
Citizens of Greene County,

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2018. 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 K, 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 Accounting Department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Included in this report are the unmodified opinions rendered on the County's basic financial statements for the year ended December 31, 2018. 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's Discussion and Analysis can be found on page 14 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 continued its post-recession growth. Unemployment has decreased from a high of 10.6% in 2009 to 3.6% in 2018. Greene County continues to grow. Over the past ten years its population has grown by 4% and its per capita income has grown 17%.

Wright Patterson Air Force Base, the largest single site employer in the state, has been a stabilizing factor not just for the County, but also for the entire region over the past several years. Its impact will only grow as operations are consolidated there. The County has positioned itself to benefit from economic growth by having retail, industrial, residential 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 176,000 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.

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 Nutt 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 \$5.25 million, the maximum allowed under state statute. The County policy is to attempt to maintain a carryover balance in the general fund of 10% of the prior year expenditures, 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. Starting in 2015, the County began taking steps to replace HVAC systems throughout the County. This project is expected to take several years and cost up to \$6 million. Due to the County's cash position in the general fund, this project is intended to be paid with existing funds. The final phase of this project will be completed in 2019.

The County continues to invest in its infrastructure including high-speed wiring of all county buildings. Additionally, the County is in the early stages of planning to construct a new adult detention facility to replace its existing 1960's jail. The facility will expand the existing facility and will include facilities for drug treatment. The preliminary plan is to increase the sales tax rate to fund this new facility.

The County has invested in a number of projects to encourage smart development in specific areas including a major investment in water and sewer lines and a road interchange along US 35, a four lane highway running east and west through the county. Many of these investments have been made directly from the County's general fund.

During 2018, the County created a grant project for township's and municipalities located within the County to encourage investment in their infrastructure or that encourage economic development. The County committed \$500,000 to this project in 2018.

The County, by law, is entitled to 2.5 mills of property tax millage for its general operations. For 2018, the County requested only 2.0 mills be levied on the property tax payers of the County. The health of the County's general fund has allowed the County to invest in its infrastructure, assist smaller political subdivisions and provide tax relief to its citizens.

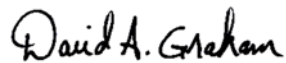
#### **GFOA CERTIFICATE OF ACHIEVEMENT**

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, 2017. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. As such the 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 thirty-two consecutive years (fiscal years ended 1986 - 2017). 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.

Sincerely,

A handwritten signature in cursive script that reads "David A. Graham".

David A. Graham  
Greene County Auditor

**GREENE COUNTY, OHIO  
ELECTED OFFICIALS  
AS OF DECEMBER 31, 2018**

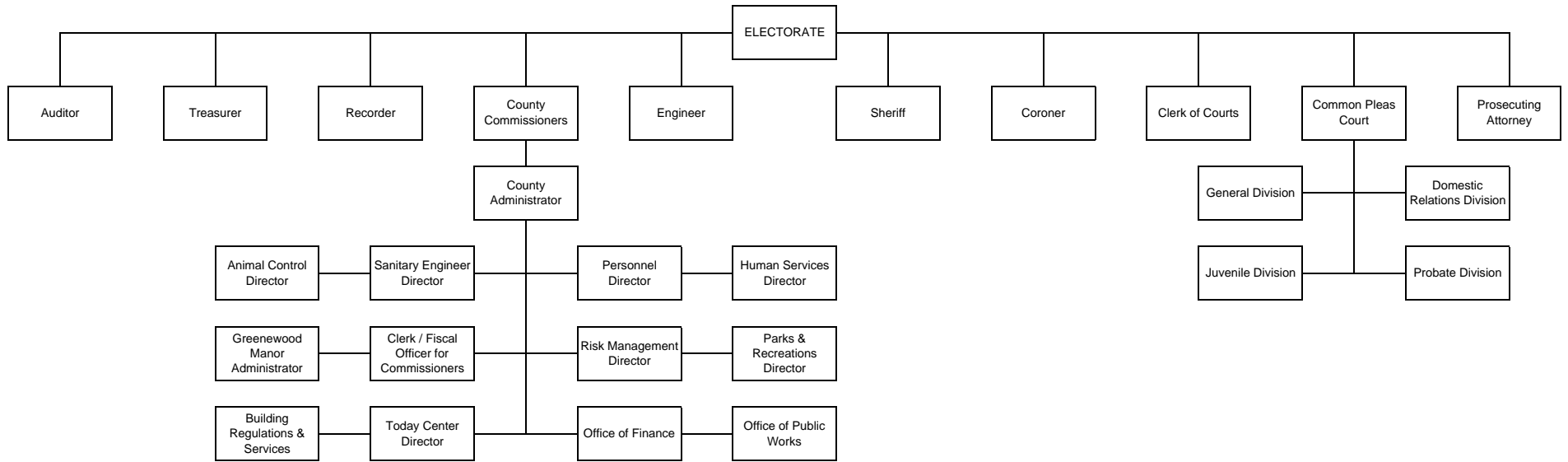
**County Elected Officials:**

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

**Common Pleas Court Judges:**

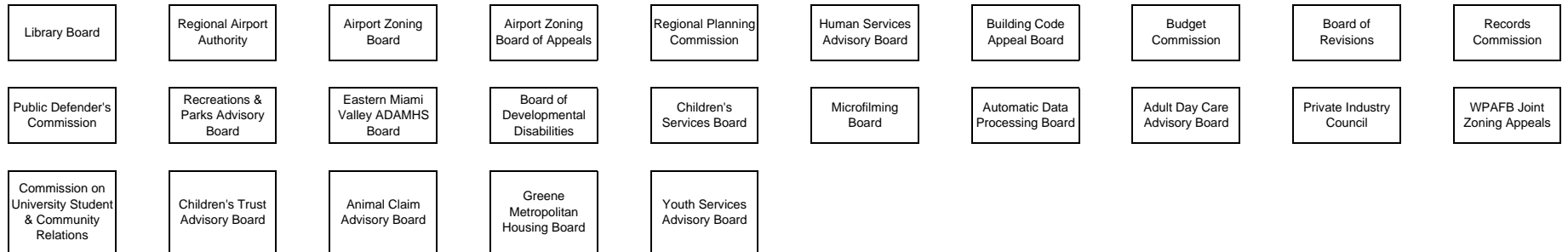
General Division	Hon. Michael A. Buckwalter .....Judge
General Division	Hon. Stephen A. Wolaver .....Administrative Judge
Domestic Relations Division	Hon. Steven L. Hurley. ....Judge
Probate Division	Hon. Thomas M. O'Diam .....Judge
Juvenile Division	Hon. Adolfo A. Tornichio .....Judge

## GREENE COUNTY ORGANIZATIONAL CHART

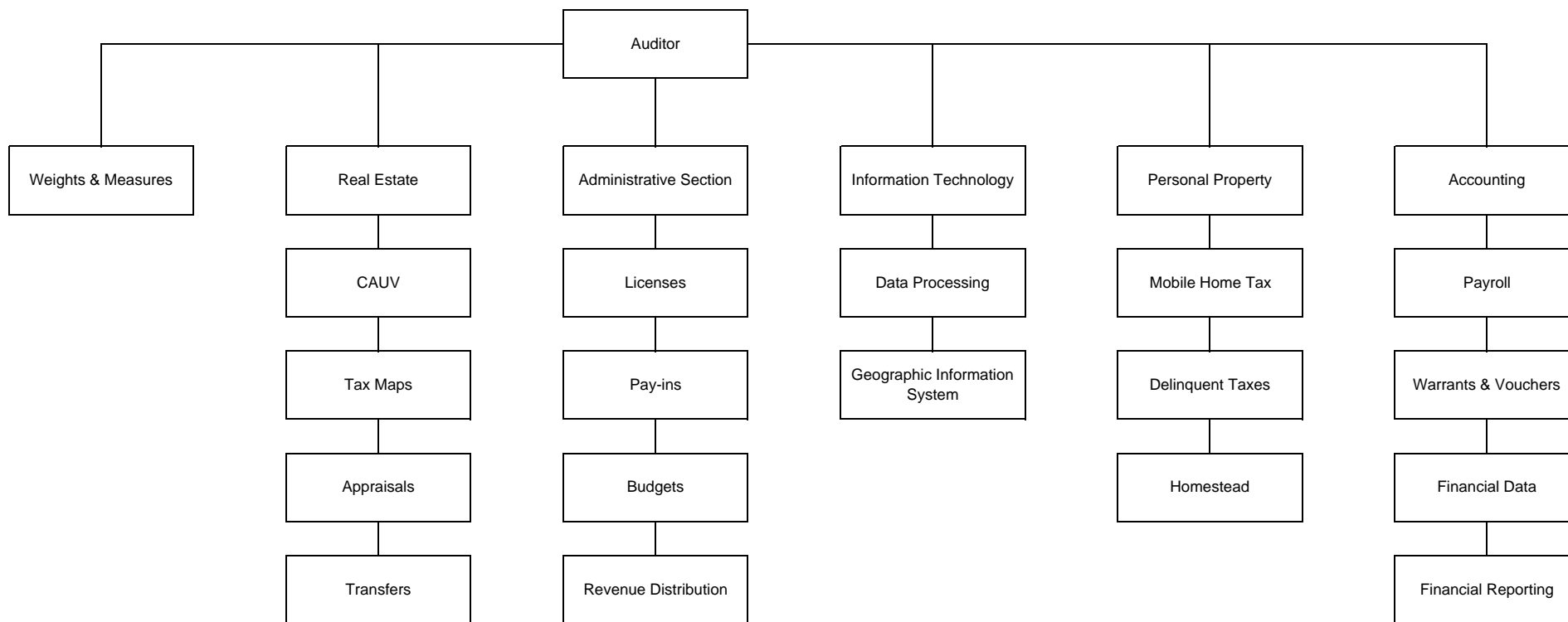


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### RELATED COUNTY BOARDS:



# 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, 2017**

*Christopher P. Morill*

Executive Director/CEO



# **FINANCIAL SECTION**

**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**Backside of Section Divider**



## INDEPENDENT AUDITORS' REPORT

Greene County  
Honorable Board of County Commissioners  
35 Greene Street  
Xenia, OH 45385

### Report of 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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle Road and Bridge, Department of Job and Family Services, Children Services, and Board of Developmental Disabilities funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Change in Accounting Principle

During the year ended December 31, 2018, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions*. As a result of the implementation of GASB Statement No. 75, the County restated net position at December 31, 2017 for the change in accounting principle (See Note R). Our opinions are not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2019 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

*Clark, Schaefer, Hackett & Co.*

Springfield, Ohio  
June 17, 2019

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

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, 2018. 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 and deferred outflows of the County exceeded its liabilities and deferred inflows at December 31, 2018, by \$340,704,885. Of this amount, governmental activities have (\$50,249,985) in unrestricted net position due to the 2015 implementation of Governmental Accounting Standards Board (GASB) Statement No. 68, and the 2018 implementation of GASB Statement No. 75.
- The net position of the governmental activities decreased 2.1% while the business type activities increased 4.4%.
- The revenue of the governmental activities decreased \$1.9 million from the amounts reported in 2017. Of this, program revenues decreased \$1.3 million while general revenues decreased \$0.6 million from amounts reported in the prior year. During this same period, governmental activities' expenses increased 3.3%.
- In the business-type activities revenues decreased \$2.1 million from the amounts reported in 2017, which was the result of a decrease in program revenues of \$2.2 million while general revenues increased \$0.1 million. During this time expenses increased \$0.5 million or 1.9%.
- As of December 31, 2018, the County's governmental funds reported combined ending fund balances of \$114.0 million, an increase of \$1.0 million in comparison with the prior year. Of the ending fund balance \$28.6 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements decreased \$1.3 million from what they had been in the previous year, while expenditures increased \$7.8 million or 6.5% of what had been expended in 2017.
- The County's outstanding debt decreased by \$1.4 million or 6.7% in governmental activities and decreased \$12.9 million or 9.2% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 7.4% higher than they were budgeted, and actual expenditures and other financing uses were 85.3% 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, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the four 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, 2018 (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 narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the 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, Motor Vehicle Road and Bridge, Department of Job and Family Services, Children Services, and Board of Developmental Disabilities 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. Governmental Accounting Standards Board Statement No. 34 requires disclosure regarding infrastructure reported using the modified approach. Additionally, Governmental Accounting Standards Board Statements No. 68 and 75 requires disclosure regarding Ohio Public Employees Retirement System and the County's proportionate share of the net pension liability and other postemployment benefits (OPEB) as well as a schedule of the County's contributions to the system.

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018 (Continued)**

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

**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 and deferred outflows exceeded liabilities and deferred inflows by \$340,704,885 as of December 31, 2018.

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

	Government Activities		Business-type Activities		Total	
	2018	2017 (Restated)	2018	2017 (Restated)	2018	2017 (Restated)
Current and Other Assets	\$ 174,273	\$ 170,431	\$ 47,145	\$ 51,142	\$ 221,418	\$ 221,573
Capital Assets	161,692	161,631	248,081	249,927	409,773	411,558
Total Assets	<u>335,965</u>	<u>332,062</u>	<u>295,226</u>	<u>301,069</u>	<u>631,191</u>	<u>633,131</u>
Deferred Outflows of Resources	16,403	31,205	7,362	9,305	23,765	40,510
Long-term Liabilities	112,464	137,723	134,662	149,169	247,126	286,892
Other Liabilities	7,995	8,197	1,184	2,705	9,179	10,902
Total Liabilities	<u>120,459</u>	<u>145,920</u>	<u>135,846</u>	<u>151,874</u>	<u>256,305</u>	<u>297,794</u>
Deferred Inflows of Resources	56,656	38,362	1,290	68	57,946	38,430
Net Investment in Capital Assets	152,434	151,596	128,772	124,715	281,206	276,311
Restricted	73,070	72,506	18,511	17,431	91,581	89,937
Unrestricted	(50,250)	(45,117)	18,168	16,286	(32,082)	(28,831)
Total Net Position	<u>\$ 175,254</u>	<u>\$ 178,985</u>	<u>\$ 165,451</u>	<u>\$ 158,432</u>	<u>\$ 340,705</u>	<u>\$ 337,417</u>

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

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

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

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

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018 (Continued)**

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

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

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

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

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$373,955,123 to \$337,416,576.

By far the largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings, equipment, and 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 County's ongoing obligations to citizens and creditors. The implementation of GASB Statement Nos 68, 71 and 75, as discussed above, directly affects unrestricted net position. Therefore, the County continues to present negative unrestricted net position for governmental activities.

Total assets for governmental activities increased \$3.9 million. The majority of this increase is due to the County reinstating the collection of the full statutorily allowed 2.5 mills for tax year 2018 to be collected in 2019. Liabilities decreased within governmental activities by \$25.5 million and within business-type activities by \$16.0 million, due primarily to the decrease in the net pension liability reported as part of the long-term liabilities due in more than one year. This decrease was a result of the operations of the State of Ohio's PERS.

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2018 (Continued)**

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

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program Revenues:						
Charges for Services	\$ 19,587	\$ 20,047	\$ 31,354	\$ 31,368	\$ 50,941	\$ 51,415
Operating Grants/Contributions	32,339	32,306	-	-	32,339	32,306
Capital Grants/Contributions	1,873	2,716	1,797	3,968	3,670	6,684
General Revenues:						
Property Taxes	37,469	38,520	-	-	37,469	38,520
Sales Tax	27,508	27,344	-	-	27,508	27,344
Other Taxes	1,229	1,215	-	-	1,229	1,215
Unrestricted Grants	5,228	5,941	-	-	5,228	5,941
Investment Earnings	2,432	1,629	50	37	2,482	1,666
Other	1,334	1,147	503	415	1,837	1,562
<b>Total Revenues</b>	<b>128,999</b>	<b>130,865</b>	<b>33,704</b>	<b>35,788</b>	<b>162,703</b>	<b>166,653</b>
Expenses:						
Legislative and Executive	22,214	20,484	-	-	22,214	20,484
Judicial	9,268	9,016	-	-	9,268	9,016
Public Safety	26,103	26,233	-	-	26,103	26,233
Public Works	9,630	8,984	-	-	9,630	8,984
Health	26,119	25,565	-	-	26,119	25,565
Human Services	31,922	32,036	-	-	31,922	32,036
Conservation and Recreation	4,509	3,594	-	-	4,509	3,594
Community and Economic Development	2,052	1,597	-	-	2,052	1,597
Interest and Fiscal Charges	820	870	-	-	820	870
Water	-	-	9,983	9,628	9,983	9,628
Sewer	-	-	16,795	16,645	16,795	16,645
<b>Total Expenses</b>	<b>132,637</b>	<b>128,379</b>	<b>26,778</b>	<b>26,273</b>	<b>159,415</b>	<b>154,652</b>
Changes in Net Position Before Transfers	(3,638)	2,486	6,926	9,515	3,288	12,001
Transfers	(93)	(47)	93	47	-	-
<b>Change in Net Position</b>	<b>(3,731)</b>	<b>2,439</b>	<b>7,019</b>	<b>9,562</b>	<b>3,288</b>	<b>12,001</b>
Net Position January 1 (Restated)	178,985	N/A	158,432	N/A	337,417	N/A
<b>Net Position December 31</b>	<b>\$ 175,254</b>	<b>\$ 178,985</b>	<b>\$ 165,451</b>	<b>\$ 158,432</b>	<b>\$ 340,705</b>	<b>\$ 337,417</b>

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$477,895 computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$2,560,518. Consequently, in order to compare the 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2018 program expenses under GASB 75	\$ 132,635,954	\$ 26,778,280	\$ 159,414,234
OPEB expense under GASB 75	(2,378,301)	(182,217)	(2,560,518)
Adjusted 2018 program expenses	130,257,653	26,596,063	156,853,716
Total 2017 program expenses under GASB 45	128,378,696	26,273,435	154,652,131
Increase in program expenses not related to OPEB	\$ 1,878,957	\$ 322,628	\$ 2,201,585

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2018 (Continued)**

**Analysis of the County's Operations:** The previous table provides a summary of the County's operations for 2018 and 2017. Some of the more significant changes included:

- Property tax revenues decreased \$1.1 million as a direct result of the County requesting a reduction in the statutorily allowed property tax rate of 2.5 mills to 2.0 mills. The County can request the rate be reinstated to the statutory maximum in subsequent years.
- Overall, governmental activity expenses increased 3.3% or \$4.3 million from 2017. The primary reason for the increase was a salary increase for employees during 2018.
- The business-type activities saw no significant changes. Revenues decreased \$2.2 million in capital grants and contributions after that amount peaked in the prior year due to a large grant and record high capital contributions from developers related to infrastructure additions. Expenses increased 1.9% from what was reported in 2017.

**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 \$114.0 million, an increase of \$1.0 million in comparison with the prior year. Of this, \$28.6 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, 2018, the General Fund reported \$28.6 million in unassigned fund balance and a \$39.1 million in total fund balance. This is a decrease of \$0.5 million from amounts reported in the prior year.

Revenues in the General Fund decreased \$0.8 million in 2018. The most significant changes include decreases in Taxes (1.2 million) and Intergovernmental revenue (0.7 million) both of which are related to the voluntary reduction in the property tax rate for 2018. Expenditures increased \$3.4 million in 2018. During 2018, the county has completed a number of capital projects out of the General Fund including, Phase II of a three phase HVAC project, installation of cabling for the new county wide phone project. Due to its strong cash position the County implemented a grant program for subdivision located in the County to assist them with their infrastructure or other development needs.

Within the other major governmental funds of the County, the following item of significance was noted:

The Children Services Fund saw its expenditures increase \$1.8 million or 20.0%. This increase is related to the opioid epidemic and the demands it has placed on children service programs throughout the nation.

**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 2018, the water fund saw an increase in net position of \$2.5 million while net position in the sewer fund grew by \$4.5 million. These results are consistent with those reported in the prior year. There were no significant changes in 2018 activities.

**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 \$3.7 million. The County's budgeted revenues were increased \$0.1 million during the year. Even after this revision to the budget, actual revenue came in \$3.8 million or 7.4% more than the final budgeted amount. The County spent 85.3% of the amount appropriated in the general fund during 2018, resulting in the overall general fund's financial position being \$13.9 million better than budgeted for the year.



**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2018 (Continued)**

**Capital Assets:**

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

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 2,564	\$ 2,452	\$ 2,093	\$ 2,093	\$ 4,657	\$ 4,545
Infrastructure	131,337	131,337	-	-	131,337	131,337
Construction in Progress	-	-	376	4,128	376	4,128
Buildings and Improvements	22,601	23,539	5,779	6,063	28,380	29,602
Water and Sewer Lines	-	-	238,058	236,197	238,058	236,197
Equipment	5,189	4,303	1,775	1,446	6,964	5,749
Total	<u>\$ 161,691</u>	<u>\$ 161,631</u>	<u>\$ 248,081</u>	<u>\$ 249,927</u>	<u>\$ 409,772</u>	<u>\$ 411,558</u>

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 2018, the County Engineer budgeted \$4,234,422 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$3,824,772.

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 99% of the County bridges have a General Appraisal Rating of five or better. The three bridges that are rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2018, the County Engineer budgeted \$422,180 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$305,869.

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

**Debt:**

**Outstanding Debt**  
(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	\$ 19,680	\$ 21,092	\$ 66,209	\$ 73,603	\$ 85,889	\$ 94,695
Revenue Bonds	-	-	13,417	14,962	13,417	14,962
OWDA/OPWC Related Debt	-	-	44,975	48,138	44,975	48,138
Bond Anticipation Notes	-	-	-	990	-	990
Special Assessment Bonds	-	-	3,392	2,934	3,392	2,934
Total	<u>\$ 19,680</u>	<u>\$ 21,092</u>	<u>\$ 127,993</u>	<u>\$ 140,627</u>	<u>\$ 147,673</u>	<u>\$ 161,719</u>

For more information regarding the County's debt, see footnote F and G of the Notes to the Basic Financial Statements.

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2018 (Continued)**

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

The County's budgeted revenues for the general fund in 2019 are consistent with those appearing in the final budget for 2018. The Board of County Commissioners will review the County's financial position throughout 2019 to determine if the final appropriations for the year need to be adjusted.

Greene County has seen and is expected to see continued growth in both its residential and commercial development. Real estate taxes are expected to increase 20% in the general fund in 2019 due in part to the County's decision to reinstate the .5 mill property tax levy and the general growth in property values due to new construction. Sales taxes are expected to continue growing at its traditional 3% per year due to the population growth and the additional commercial construction in the County.

During 2019, the County will complete the final phase of its HVAC program which is estimated to cost \$2 million. Additionally, the County has begun looking at options to replace its adult detention facility. The County is considering a variety of funding options, including a possible increase in the sales tax rate.

**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, 2018**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 109,914,328	\$ 13,149,996	\$ 123,064,324
Cash and Cash Equivalents in Segregated Accounts	86,397	2,300,801	2,387,198
Receivables (Net of Allowances for Uncollectibles)			
Taxes	45,315,404		45,315,404
Accounts	727,346	3,390,428	4,117,774
Special Assessments		5,468,816	5,468,816
Accrued Interest	476,587		476,587
Internal Balances	125,238	(125,238)	
Due from Other Governments	11,342,205		11,342,205
Materials and Supplies Inventory		924,417	924,417
Prepaid Items	6,285,969	223,602	6,509,571
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents		20,640,546	20,640,546
Cash and Cash Equivalents with Escrow Agents		1,171,639	1,171,639
Capital Assets Not Being Depreciated	133,901,552	2,469,662	136,371,214
Capital Assets (Net of Accumulated Depreciation)	27,789,900	245,611,110	273,401,010
<b>Total Assets</b>	<b>335,964,926</b>	<b>295,225,779</b>	<b>631,190,705</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred Charge on Refunding	924,215	6,296,799	7,221,014
Pension	12,893,288	867,422	13,760,710
OPEB	2,585,874	197,326	2,783,200
<b>Total Deferred Outflows of Resources</b>	<b>16,403,377</b>	<b>7,361,547</b>	<b>23,764,924</b>
<b>LIABILITIES:</b>			
Accounts Payable	2,349,193	627,408	2,976,601
Accrued Wages and Benefits	3,434,720	289,170	3,723,890
Due to Other Governments	882,887		882,887
Accrued Interest Payable	61,495	224,561	286,056
Claims Payable	1,267,229		1,267,229
Payable from Restricted Assets:			
Matured General Obligation Bonds		5,000	5,000
Matured General Obligation Bond Interest		5,981	5,981
Matured Special Assessment Bonds with Governmental Commitment		15,000	15,000
Matured Special Assessment Bond Interest with Governmental Commitment		16,997	16,997
Long-Term Liabilities:			
Due Within One Year	1,812,507	13,159,949	14,972,456
Net Pension Liability (See Note H)	53,214,864	3,648,379	56,863,243
Net OPEB Liability (See Note I)	35,186,337	2,634,220	37,820,557
Other Amounts Due in More Than One Year	22,249,936	115,219,704	137,469,640
<b>Total Liabilities</b>	<b>120,459,168</b>	<b>135,846,369</b>	<b>256,305,537</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes	39,756,574		39,756,574
Pension	13,083,596	997,285	14,080,881
OPEB	3,815,426	292,326	4,107,752
<b>Total Deferred Inflows of Resources</b>	<b>56,655,596</b>	<b>1,289,611</b>	<b>57,945,207</b>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	152,433,542	128,771,844	281,205,386
Restricted for:			
Debt Service	1,331,921	1,102,430	2,434,351
Capital Outlay		17,408,715	17,408,715
Other Purposes	1,930,626		1,930,626
Road and Bridge Maintenance	12,726,898		12,726,898
Human and Social Services	17,483,312		17,483,312
Health Care Assistance	25,131,350		25,131,350
Public Safety Programs	6,147,875		6,147,875
General Administrative Services	2,919,316		2,919,316
Community and Economic Programs	2,109,541		2,109,541
Unclaimed Monies	48,456		48,456
Conservation	3,151,945		3,151,945
Trust Fund - Expendable	17,942		17,942
Trust Fund - Nonexpendable	70,800		70,800
Unrestricted	(50,249,985)	18,168,357	(32,081,628)
<b>Total Net Position</b>	<b>\$ 175,253,539</b>	<b>\$ 165,451,346</b>	<b>\$ 340,704,885</b>

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

**GREENE COUNTY, OHIO  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	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	\$ 22,213,612	\$ 6,843,562	\$ 351,673	\$ 199,855	\$ (14,818,522)		\$ (14,818,522)
Judicial	9,268,013	1,732,523	416,117		(7,119,373)		(7,119,373)
Public Safety	26,102,510	3,768,748	4,020,072	188,226	(18,125,464)		(18,125,464)
Public Works	9,629,941	441,181	6,590,274	295,688	(2,302,798)		(2,302,798)
Health	26,119,243	1,109,663	6,081,442		(18,928,138)		(18,928,138)
Human Services	31,921,834	4,608,235	14,202,361		(13,111,238)		(13,111,238)
Conservation and Recreation	4,509,091	1,083,089	96,174	1,058,796	(2,271,032)		(2,271,032)
Community and Economic Development	2,052,055		580,637	130,483	(1,340,935)		(1,340,935)
Interest and Fiscal Charges	819,655				(819,655)		(819,655)
<b>Total Governmental Activities</b>	<u>132,635,954</u>	<u>19,587,001</u>	<u>32,338,750</u>	<u>1,873,048</u>	<u>(78,837,155)</u>		<u>(78,837,155)</u>
<b>Business-Type Activities:</b>							
Water	9,982,806	10,753,445		1,405,480		2,176,119	2,176,119
Sewer	16,795,474	20,600,736		392,115		4,197,377	4,197,377
<b>Total Business-Type Activities</b>	<u>26,778,280</u>	<u>31,354,181</u>		<u>1,797,595</u>		<u>6,373,496</u>	<u>6,373,496</u>
<b>Total - Primary Government</b>	<u>\$ 159,414,234</u>	<u>\$ 50,941,182</u>	<u>\$ 32,338,750</u>	<u>\$ 3,670,643</u>	<u>(78,837,155)</u>	<u>6,373,496</u>	<u>(72,463,659)</u>
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes					7,343,572		7,343,572
Property Taxes, Levied for Road and Bridge Maintenance					851,533		851,533
Property Taxes, Levied for Community Mental Health					4,116,450		4,116,450
Property Taxes, Levied for Developmental Disability Services					11,309,685		11,309,685
Property Taxes, Levied for County Hospital Services					3,235,299		3,235,299
Property Taxes, Levied for Children's Services					5,268,325		5,268,325
Property Taxes, Levied for Senior Citizen Services					5,053,595		5,053,595
Property Taxes, Levied for Debt Service					290,066		290,066
Sales Taxes					27,507,549		27,507,549
County Hotel Lodging Tax					1,229,004		1,229,004
Grants and Entitlements not Restricted to Specific Programs					5,227,671		5,227,671
Investment Earnings					2,432,081	50,029	2,482,110
Miscellaneous					1,333,965	503,144	1,837,109
Transfers					(92,748)		(92,748)
Total General Revenues and Transfers					<u>75,106,047</u>	<u>645,921</u>	<u>75,751,968</u>
Change in Net Position					(3,731,108)	7,019,417	3,288,309
Net Position Beginning of Year <i>(Restated See Note R)</i>					<u>178,984,647</u>	<u>158,431,929</u>	<u>337,416,576</u>
Net Position End of Year					<u>\$ 175,253,539</u>	<u>\$ 165,451,346</u>	<u>\$ 340,704,885</u>

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

**GREENE COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2018**

	<b>General Fund</b>	<b>Motor Vehicle Road &amp; Bridge</b>	<b>Department of Job and Family Services</b>	<b>Children Services</b>	<b>Board of Developmental Disabilities</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS:</b>							
Equity in Pooled Cash and Cash Equivalents	\$ 35,102,054	\$ 9,690,285	\$ 1,437,447	\$ 10,364,982	\$ 19,056,094	\$ 28,918,146	\$ 104,569,008
Cash and Cash Equivalents in Segregated Accounts						86,397	86,397
Receivables (Net of Allowance for Uncollectibles)							
Taxes	14,114,410	880,993		5,451,982	11,708,746	13,159,273	45,315,404
Accounts	169,960	31,066	9,179	742	95,060	421,339	727,346
Accrued Interest	466,618	9,726				243	476,587
Interfund Receivable	356,228						356,228
Due from Other Funds	88,417	29,306	65,480	3,046	80,144	139,534	405,927
Prepaid Items	620,385	131,618	67,180	3,125	5,344,690	118,971	6,285,969
Due from Other Governments	2,603,704	3,328,487	198,189	1,220,644	1,321,101	2,670,080	11,342,205
<b>Total Assets</b>	<b>\$ 53,521,776</b>	<b>\$ 14,101,481</b>	<b>\$ 1,777,475</b>	<b>\$ 17,044,521</b>	<b>\$ 37,605,835</b>	<b>\$ 45,513,983</b>	<b>\$ 169,565,071</b>
<b>LIABILITIES:</b>							
Accounts Payable	930,951	24,043	189,735	794,209	79,438	317,303	2,335,679
Accrued Wages and Benefits	1,828,506	164,867	374,750	20,140	434,524	611,933	3,434,720
Due to Other Governments	47,774				774,003	61,110	882,887
Interfund Payable						356,228	356,228
Due to Other Funds	328,048	12,624	30,825	15,118	3,738	56,508	446,861
<b>Total Liabilities</b>	<b>3,135,279</b>	<b>201,534</b>	<b>595,310</b>	<b>829,467</b>	<b>1,291,703</b>	<b>1,403,082</b>	<b>7,456,375</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Property Taxes	9,205,305	862,517		5,337,652	11,463,295	12,887,805	39,756,574
Unavailable Revenue	2,108,294	2,291,817		518,826	1,403,178	2,024,970	8,347,085
<b>Total Deferred Inflows of Resources</b>	<b>11,313,599</b>	<b>3,154,334</b>		<b>5,856,478</b>	<b>12,866,473</b>	<b>14,912,775</b>	<b>48,103,659</b>
<b>FUND BALANCES:</b>							
Nonspendable	668,841	131,618	67,180	3,125	5,344,690	189,771	6,405,225
Restricted		10,613,995	1,114,985	10,355,451	18,102,969	21,839,999	62,027,399
Committed						7,168,356	7,168,356
Assigned	9,829,127						9,829,127
Unassigned	28,574,930						28,574,930
<b>Total Fund Balances</b>	<b>39,072,898</b>	<b>10,745,613</b>	<b>1,182,165</b>	<b>10,358,576</b>	<b>23,447,659</b>	<b>29,198,126</b>	<b>114,005,037</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 53,521,776</b>	<b>\$ 14,101,481</b>	<b>\$ 1,777,475</b>	<b>\$ 17,044,521</b>	<b>\$ 37,605,835</b>	<b>\$ 45,513,983</b>	<b>\$ 169,565,071</b>

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

**GREENE COUNTY, OHIO**  
**RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF**  
**GOVERNMENTAL ACTIVITIES**  
**DECEMBER 31, 2018**

**Total Governmental Fund Balances** \$ 114,005,037

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

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds. These assets consist of:

Land	2,564,258	
Infrastructure	131,337,294	
Buildings, Structures and Improvements	40,909,834	
Equipment, Furniture and Fixtures	14,530,503	
Accumulated Depreciation	<u>(27,650,437)</u>	
Total capital assets		161,691,452

Internal service fund is used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service fund is included in governmental activities in the statement of net position. 4,064,577

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity. 166,172

Other long-term assets are not available to pay for current-period expenditures and, therefore are offset by deferred inflows of resources in the funds:

Property Taxes	805,894	
Intergovernmental	7,200,363	
Special Assessments	7,787	
Charges for Service	138,685	
Investment Earnings	<u>194,356</u>	
Total		8,347,085

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

General Obligation Bonds, Net Carrying Value	(19,679,732)	
Capital Lease	(49,881)	
Compensated absences	<u>(4,332,830)</u>	
Total		(24,062,443)

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (61,495)

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid. 924,215

The net pension and OPEB liabilities are not due and payable in the current period; therefore, the liabilities and related deferred inflows/outflows are not reported in governmental funds.

Deferred Outflows - Pension	12,893,288	
Deferred Outflows - OPEB	2,585,874	
Deferred Inflows - Pension	(13,083,596)	
Deferred Inflows - OPEB	(3,815,426)	
Net Pension Liability	(53,214,864)	
Net OPEB Liability	<u>(35,186,337)</u>	
Total		<u>(89,821,061)</u>

Total net position of governmental activities \$ 175,253,539

**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  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>General Fund</u>	<u>Motor Vehicle Road &amp; Bridge</u>	<u>Department of Job and Family Services</u>	<u>Children Services</u>	<u>Board of Developmental Disabilities</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES:</b>							
Taxes	\$ 34,858,436	\$ 852,529		\$ 5,274,259	\$ 11,323,644	\$ 13,902,745	\$ 66,211,613
Special Assessments		27,158					27,158
Charges for Services	8,018,397	239,726		35,530	371,746	8,304,838	16,970,237
Licenses and Permits	1,369,150					239,224	1,608,374
Fines and Forfeitures	282,425	127,281				411,356	821,062
Intergovernmental	5,767,187	6,764,955	6,251,378	5,219,472	4,865,904	9,403,756	38,272,652
Investment Earnings	2,434,124	51,722				109,087	2,594,933
Other	1,316,610	33,949	217,141	5,683	88,140	648,689	2,310,212
<b>Total Revenues</b>	<u>54,046,329</u>	<u>8,097,320</u>	<u>6,468,519</u>	<u>10,534,944</u>	<u>16,649,434</u>	<u>33,019,695</u>	<u>128,816,241</u>
<b>EXPENDITURES:</b>							
Current:							
General Government:							
Legislative and Executive	18,773,482					2,265,975	21,039,457
Judicial	8,496,963						8,496,963
Public Safety	17,610,043					5,917,585	23,527,628
Public Works	633,610	8,108,760					8,742,370
Health	435,519				16,871,060	8,864,776	26,171,355
Human Services	818,998		6,568,533	10,562,967		11,814,392	29,764,890
Conservation and Recreation	2,789,803					1,582,160	4,371,963
Community and Economic Development	942,989					994,119	1,937,108
Capital Outlay						1,632,132	1,632,132
Debt Service:							
Principal Retirements						1,360,000	1,360,000
Interest and Fiscal Charges						793,229	793,229
<b>Total Expenditures</b>	<u>50,501,407</u>	<u>8,108,760</u>	<u>6,568,533</u>	<u>10,562,967</u>	<u>16,871,060</u>	<u>35,224,368</u>	<u>127,837,095</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	3,544,922	(11,440)	(100,014)	(28,023)	(221,626)	(2,204,673)	979,146
<b>OTHER FINANCING SOURCES AND USES:</b>							
Transfers In	54,723		278,777			4,146,460	4,479,960
Proceeds from Sale of Capital Assets	70,989	30,000	581			9,762	111,332
Transfers Out	(4,125,938)					(447,254)	(4,573,192)
<b>Total Other Financing Sources and Uses</b>	<u>(4,000,226)</u>	<u>30,000</u>	<u>279,358</u>			<u>3,708,968</u>	<u>18,100</u>
<b>Net Change in Fund Balance</b>	(455,304)	18,560	179,344	(28,023)	(221,626)	1,504,295	997,246
<b>Fund Balance at Beginning of Year</b>	<u>39,528,202</u>	<u>10,727,053</u>	<u>1,002,821</u>	<u>10,386,599</u>	<u>23,669,285</u>	<u>27,693,831</u>	<u>113,007,791</u>
<b>Fund Balance at End of Year</b>	<u>\$ 39,072,898</u>	<u>\$ 10,745,613</u>	<u>\$ 1,182,165</u>	<u>\$ 10,358,576</u>	<u>\$ 23,447,659</u>	<u>\$ 29,198,126</u>	<u>\$ 114,005,037</u>

The notes to the financial statements are an intergral 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, 2018**

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

Net change in fund balances - total governmental funds	\$	997,246
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlay differs from depreciation expense in the current period.		
Capital Outlay	2,144,067	
Depreciation Expense	<u>(1,822,501)</u>	
Total		321,566
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities a gain or (loss) is reported for each disposal		
Net book value of capital assets disposed of		(261,535)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These amounts represent the effect of the reversal of prior year items against current year accruals.		
Property Taxes	(6,535)	
Intergovernmental	11,727	
Special Assessments	(2,014)	
Charges for Service	128,305	
Investment Earnings	<u>32,515</u>	
Total		163,998
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities, comprised of the following:		
Premium on bonds	55,888	
Discount on bonds	(3,632)	
Principal repayment for bonds	1,360,000	
Principal repayment for capital leases	<u>49,880</u>	
Total		1,462,136
Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities.		
		(2,868)
Some expenses reported in the statement of activities do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds. These items include expenses related to changes in:		
Amortization of Loss on Refunding	(75,814)	
Compensated Absences	<u>60,665</u>	
Total		(15,149)
The internal service fund used by management to charge the cost of insurance to individual funds, is reported in the statement of activities. The change in net position of the internal service fund is reported with governmental activities, net of the adjustment to reflect the consolidation of internal service fund activities related to business-type activities:		
Change in net position	580,938	
Adjustment to business type activities	<u>(45,507)</u>	
Total		535,431
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:		
Pension		6,415,483
Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB liabilities are reported as pension expense in the statement of activities:		
Pension		(2,421,068)
OPEB		<u>(10,926,348)</u>
Change in net position of governmental activities	\$	<u>(3,731,108)</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 BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 34,170,530	\$ 34,170,530	\$ 34,467,731	\$ 297,201
Charges for Services	7,556,130	7,641,373	8,039,369	397,996
Licenses and Permits	1,028,000	1,028,000	1,365,459	337,459
Fines and Forfeitures	297,400	297,400	283,485	(13,915)
Intergovernmental	5,455,852	5,455,852	6,443,024	987,172
Interest	1,732,000	1,732,000	2,552,243	820,243
Other	1,058,215	1,058,215	2,013,877	955,662
Total Revenues	<u>51,298,127</u>	<u>51,383,370</u>	<u>55,165,188</u>	<u>3,781,818</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	27,734,188	28,913,548	23,794,269	5,119,279
Judicial	8,683,715	8,775,450	8,403,696	371,754
Public Safety	18,645,429	18,710,846	17,733,850	976,996
Public Works	1,141,326	867,789	728,745	139,044
Health	426,336	445,855	445,818	37
Human Services	864,906	863,987	845,885	18,102
Conservation and Recreation	2,741,570	2,825,955	2,824,291	1,664
Community and Economic Development	474,806	972,940	967,068	5,872
Total Expenditures	<u>60,712,276</u>	<u>62,376,370</u>	<u>55,743,622</u>	<u>6,632,748</u>
Excess of Revenues Over (Under) Expenditures	(9,414,149)	(10,993,000)	(578,434)	10,414,566
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	393,000	393,000	54,723	(338,277)
Proceeds from Sale of Capital Assets	10,000	10,000	70,989	60,989
Advances In	100,000	100,000	140,000	40,000
Transfers Out	(5,739,017)	(7,782,629)	(4,149,054)	3,633,575
Advances Out	(165,000)	(155,000)	(80,700)	74,300
Repayment of Loans to Other Governments			25,000	25,000
Loans to Other Governments		(10,000)	(10,000)	
Total Other Financing Sources and Uses	<u>(5,401,017)</u>	<u>(7,444,629)</u>	<u>(3,949,042)</u>	<u>3,495,587</u>
Net Change in Fund Balance	(14,815,166)	(18,437,629)	(4,527,476)	13,910,153
Fund Balance (Deficit) at Beginning of Year	32,105,969	32,105,969	32,105,969	
Prior Year Encumbrances Appropriated	5,076,088	5,076,088	5,076,088	
Fund Balance (Deficit) at End of Year	<u>\$ 22,366,891</u>	<u>\$ 18,744,428</u>	<u>\$ 32,654,581</u>	<u>\$ 13,910,153</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 BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**MOTOR VEHICLE ROAD AND BRIDGE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 863,750	\$ 863,750	\$ 854,531	\$ (9,219)
Special Assessments	38,000	38,000	31,749	(6,251)
Charges for Services	175,000	175,000	239,952	64,952
Fines and Forfeitures	125,000	125,000	125,527	527
Intergovernmental	6,056,100	6,351,788	7,047,527	695,739
Interest	20,000	20,000	51,600	31,600
Other	25,000	25,000	7,060	(17,940)
Total Revenues	<u>7,302,850</u>	<u>7,598,538</u>	<u>8,357,946</u>	<u>759,408</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works	11,002,607	11,705,114	9,018,978	2,686,136
Total Expenditures	<u>11,002,607</u>	<u>11,705,114</u>	<u>9,018,978</u>	<u>2,686,136</u>
Excess of Revenues Over (Under) Expenditures	(3,699,757)	(4,106,576)	(661,032)	3,445,544
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds from Sale of Capital Assets	<u>                    </u>	<u>                    </u>	30,000	30,000
Total Other Financing Sources and Uses	<u>                    </u>	<u>                    </u>	<u>30,000</u>	<u>30,000</u>
Net Change in Fund Balance	(3,699,757)	(4,106,576)	(631,032)	3,475,544
Fund Balance (Deficit) at Beginning of Year	9,097,478	9,097,478	9,097,478	
Prior Year Encumbrances Appropriated	789,401	789,401	789,401	
Fund Balance (Deficit) at End of Year	<u>\$ 6,187,122</u>	<u>\$ 5,780,303</u>	<u>\$ 9,255,847</u>	<u>\$ 3,475,544</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 BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**DEPARTMENT OF JOB AND FAMILY SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 6,200,000	\$ 6,200,000	\$ 6,158,369	\$ (41,631)
Other	3,930,000	3,930,000	146,185	(3,783,815)
Total Revenues	<u>10,130,000</u>	<u>10,130,000</u>	<u>6,304,554</u>	<u>(3,825,446)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	11,834,066	11,832,522	6,584,507	5,248,015
Total Expenditures	<u>11,834,066</u>	<u>11,832,522</u>	<u>6,584,507</u>	<u>5,248,015</u>
Excess of Revenues Over (Under) Expenditures	(1,704,066)	(1,702,522)	(279,953)	1,422,569
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	270,000	270,000	278,777	8,777
Proceeds from Sale of Capital Assets			581	581
Total Other Financing Sources and Uses	<u>270,000</u>	<u>270,000</u>	<u>279,358</u>	<u>9,358</u>
Net Change in Fund Balance	(1,434,066)	(1,432,522)	(595)	1,431,927
Fund Balance (Deficit) at Beginning of Year	1,431,412	1,431,412	1,431,412	
Prior Year Encumbrances Appropriated	3,577	3,577	3,577	
Fund Balance (Deficit) at End of Year	<u>\$ 923</u>	<u>\$ 2,467</u>	<u>\$ 1,434,394</u>	<u>\$ 1,431,927</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 BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CHILDREN SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 5,348,700	\$ 5,348,700	\$ 5,286,671	\$ (62,029)
Charges for Services	50,000	50,000	35,325	(14,675)
Intergovernmental	5,366,700	5,366,700	4,860,449	(506,251)
Other			2,921	2,921
Total Revenues	<u>10,765,400</u>	<u>10,765,400</u>	<u>10,185,366</u>	<u>(580,034)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services	<u>11,266,921</u>	<u>11,963,115</u>	<u>10,562,253</u>	<u>1,400,862</u>
Total Expenditures	<u>11,266,921</u>	<u>11,963,115</u>	<u>10,562,253</u>	<u>1,400,862</u>
Net Change in Fund Balance	(501,521)	(1,197,715)	(376,887)	820,828
Fund Balance (Deficit) at Beginning of Year	9,927,140	9,927,140	9,927,140	
Prior Year Encumbrances Appropriated	354,401	354,401	354,401	
Fund Balance (Deficit) at End of Year	<u>\$ 9,780,020</u>	<u>\$ 9,083,826</u>	<u>\$ 9,904,654</u>	<u>\$ 820,828</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 BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**BOARD OF DEVELOPMENTAL DISABILITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 11,485,000	\$ 11,485,000	\$ 11,350,265	\$ (134,735)
Charges for Services	60,000	60,000	375,210	315,210
Intergovernmental	4,177,500	4,177,500	4,933,558	756,058
Other			12,167	12,167
Total Revenues	<u>15,722,500</u>	<u>15,722,500</u>	<u>16,671,200</u>	<u>948,700</u>
<b>EXPENDITURES:</b>				
Current:				
Health	<u>20,584,836</u>	<u>26,577,748</u>	<u>21,568,084</u>	<u>5,009,664</u>
Total Expenditures	<u>20,584,836</u>	<u>26,577,748</u>	<u>21,568,084</u>	<u>5,009,664</u>
Excess of Revenues Over (Under) Expenditures	(4,862,336)	(10,855,248)	(4,896,884)	5,958,364
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers Out		<u>(2,000,000)</u>		<u>2,000,000</u>
Total Other Financing Sources and Uses		<u>(2,000,000)</u>		<u>2,000,000</u>
Net Change in Fund Balance	(4,862,336)	(12,855,248)	(4,896,884)	7,958,364
Fund Balance (Deficit) at Beginning of Year	23,738,777	23,738,777	23,738,777	
Prior Year Encumbrances Appropriated	8,507	8,507	8,507	
Fund Balance (Deficit) at End of Year	<u>\$ 18,884,948</u>	<u>\$ 10,892,036</u>	<u>\$ 18,850,400</u>	<u>\$ 7,958,364</u>

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

**GREENE COUNTY, OHIO  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2018**

	<b>Business-type Activities - Enterprise Funds</b>			<b>Governmental Activities</b>
	<b>Water</b>	<b>Sewer</b>	<b>Total</b>	<b>Internal Service Fund</b>
<b>ASSETS:</b>				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 5,298,391	\$ 7,851,605	\$ 13,149,996	\$ 5,345,320
Cash and Cash Equivalents in Segregated Accounts	905,685	1,395,116	2,300,801	
Accounts Receivable	1,263,138	2,127,290	3,390,428	
Special Assessments Receivable	2,635,635	2,833,181	5,468,816	
Due from Other Funds	21,512	26,995	48,507	
Prepaid Items	95,526	128,076	223,602	
Materials and Supplies Inventory	522,529	401,888	924,417	
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	11,645,527	8,995,019	20,640,546	
Cash and Cash Equivalents with Escrow Agents		1,171,639	1,171,639	
<b>Total Current Assets</b>	<b>22,387,943</b>	<b>24,930,809</b>	<b>47,318,752</b>	<b>5,345,320</b>
Noncurrent Assets:				
Capital Assets, net	77,900,297	170,180,475	248,080,772	
<b>Total Noncurrent Assets</b>	<b>77,900,297</b>	<b>170,180,475</b>	<b>248,080,772</b>	
<b>Total Assets</b>	<b>100,288,240</b>	<b>195,111,284</b>	<b>295,399,524</b>	<b>5,435,320</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred Charge on Refunding	1,764,398	4,532,401	6,296,799	
Pension	394,528	472,894	867,422	
OPEB	87,391	109,935	197,326	
<b>Total Deferred Outflows of Resources</b>	<b>2,246,317</b>	<b>5,115,230</b>	<b>7,361,547</b>	
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	266,274	361,134	627,408	13,514
Claims Payable				1,267,229
Accrued Wages and Benefits	133,024	156,146	289,170	
Accrued Interest Payable	89,843	134,718	224,561	
Due to Other Funds	3,411	4,162	7,573	
Compensated Absences Payable	22,653	19,567	42,220	
General Obligation Bonds Payable	2,269,311	5,251,684	7,520,995	
Special Assessment Bonds Payable	108,113	160,250	268,363	
OWDA/OPWC Loans Payable	264,195	3,286,282	3,550,477	
Current Liabilities Payable from Restricted Assets:				
Revenue Bonds Payable	859,665	918,229	1,777,894	
Matured General Obligation Bonds		5,000	5,000	
Matured General Obligation Bonds Interest	469	5,512	5,981	
Matured Special Assessment Bonds with Governmental Commitment	15,000		15,000	
Matured Special Assessment Bonds Interest with Governmental Commitment	16,691	306	16,997	
<b>Total Current Liabilities</b>	<b>4,048,649</b>	<b>10,302,990</b>	<b>14,351,639</b>	<b>1,280,743</b>
Long-Term Liabilities: (Net of Current Portions)				
Compensated Absences Payable	184,664	159,212	343,876	
General Obligation Bonds Payable	26,214,197	32,474,003	58,688,200	
Revenue Bonds Payable	1,844,471	9,794,988	11,639,459	
Special Assessment Bonds Payable	1,794,305	1,329,750	3,124,055	
OWDA/OPWC Loans Payable	3,847,886	37,301,799	41,149,685	
Construction Commitments	274,429		274,429	
Net Pension Liability	1,657,938	1,990,441	3,648,379	
Net OPEB Liability	1,186,783	1,447,437	2,634,220	
<b>Total Long-Term Liabilities</b>	<b>37,004,673</b>	<b>84,497,630</b>	<b>121,502,303</b>	
<b>Total Liabilities</b>	<b>41,053,322</b>	<b>94,800,620</b>	<b>135,853,942</b>	<b>1,280,743</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Pension	440,235	557,050	997,285	
OPEB	128,998	163,328	292,326	
<b>Total Deferred Inflows of Resources</b>	<b>569,233</b>	<b>720,378</b>	<b>1,289,611</b>	
<b>NET POSITION:</b>				
Net Investment in Capital Assets	44,576,953	84,194,891	128,771,844	
Restricted for Debt Service	698,721	403,709	1,102,430	
Restricted for Capital Outlay	8,817,405	8,591,310	17,408,715	
Unrestricted	6,818,923	11,515,606	18,334,529	4,064,577
<b>Total Net Position</b>	<b>\$ 60,912,002</b>	<b>\$ 104,705,516</b>	<b>165,617,518</b>	<b>\$ 4,064,577</b>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(166,172)	
<b>Total Net Position of Business-type Activities</b>			<b>\$ 165,451,346</b>	

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, 2018**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities Internal Service Fund</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ 10,753,445	\$ 20,600,736	\$ 31,354,181	\$ 14,620,709
Other	255,867	247,277	503,144	650,996
<b>Total Operating Revenues</b>	<u>11,009,312</u>	<u>20,848,013</u>	<u>31,857,325</u>	<u>15,271,705</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	2,584,891	3,181,743	5,766,634	
Contractual Services	1,299,368	2,191,617	3,490,985	14,691,251
Materials and Supplies	2,000,067	2,348,471	4,348,538	
Depreciation	2,580,252	5,397,917	7,978,169	
Other	65,421	91,157	156,578	
<b>Total Operating Expenses</b>	<u>8,529,999</u>	<u>13,210,905</u>	<u>21,740,904</u>	<u>14,691,251</u>
<b>Operating Income</b>	<u>2,479,313</u>	<u>7,637,108</u>	<u>10,116,421</u>	<u>580,454</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Investment Income	50,029		50,029	
Interest and Fiscal Charges	(1,474,690)	(3,608,193)	(5,082,883)	
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(1,424,661)</u>	<u>(3,608,193)</u>	<u>(5,032,854)</u>	
<b>Income Before Contributions and Transfers</b>	<u>1,054,652</u>	<u>4,028,915</u>	<u>5,083,567</u>	<u>580,454</u>
Transfers In	28,813	63,935	92,748	484
Capital Contributions from Customers	1,047,836		1,047,836	
Capital Contributions from Grants	83,481	22,309	105,790	
Capital Contributions from Developers	274,163	369,806	643,969	
<b>Change in Net Position</b>	<u>2,488,945</u>	<u>4,484,965</u>	<u>6,973,910</u>	<u>580,938</u>
<b>Net Position at Beginning of Year</b> <i>(Restated See Note R)</i>	<u>58,423,057</u>	<u>100,220,551</u>		<u>3,483,639</u>
<b>Net Position at End of Year</b>	<u>\$ 60,912,002</u>	<u>\$ 104,705,516</u>		<u>\$ 4,064,577</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			45,507	
<b>Change in Net Position of Business-type Activities</b>			<u>\$ 7,019,417</u>	

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, 2018**

	<b>Business-type Activities - Enterprise Funds</b>			<b>Governmental Activities</b>
	<b>Water</b>	<b>Sewer</b>	<b>Total</b>	<b>Internal Service Fund</b>
<b>Cash Flows from Operating Activities:</b>				
Received from Charges for Services	\$ 10,891,970	\$ 20,994,934	\$ 31,886,904	\$ 160,207
Received from Interfund Services				14,460,502
Received from Other Operating Sources	234,355	225,223	459,578	650,996
Payments to Suppliers for Goods and Services	(2,040,201)	(2,304,658)	(4,344,859)	
Payments for Contract Services	(1,182,385)	(2,091,942)	(3,274,327)	(14,716,923)
Payments to Employees for Services	(2,373,907)	(2,904,932)	(5,278,839)	
Payments for Other Operating Expenses	(68,023)	(126,125)	(194,148)	
Payments for Interfund Services Used	(167,835)	(207,354)	(375,189)	
Net Cash Provided by (Used for) Operating Activities	<u>5,293,974</u>	<u>13,585,146</u>	<u>18,879,120</u>	<u>554,782</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Transfers In	28,813	63,935	92,748	484
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>28,813</u>	<u>63,935</u>	<u>92,748</u>	<u>484</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Proceeds from Capital Related Debt	969,429		969,429	
Capital Contributions	83,481	22,309	105,790	
Special Assessments Received	144,144	342,104	486,248	
Payments for Capital Acquisitions	(6,072,962)	(782,454)	(6,855,416)	
Payments for Capital Related Debt Principal	(3,900,732)	(9,549,559)	(13,450,291)	
Payments for Capital Related Interest	(1,394,204)	(3,043,724)	(4,437,928)	
Proceeds from Sales of Capital Assets	1,578	1,033	2,611	
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(10,169,266)</u>	<u>(13,010,291)</u>	<u>(23,179,557)</u>	
<b>Cash Flows from Investing Activities:</b>				
Received for Interest on Investments	50,029		50,029	
Net Cash Provided by (Used for) Investing Activities	<u>50,029</u>		<u>50,029</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	(4,796,450)	638,790	(4,157,660)	555,266
Cash and Cash Equivalents Beginning of Year	22,646,053	17,602,950	40,249,003	4,790,054
Cash and Cash Equivalents End of Year	<u>\$ 17,849,603</u>	<u>\$ 18,241,740</u>	<u>\$ 36,091,343</u>	<u>\$ 5,345,320</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$ 2,479,313	\$ 7,637,108	\$ 10,116,421	\$ 580,454
Adjustments:				
Depreciation	2,580,252	5,397,917	7,978,169	
(Increase) Decrease in Assets and Deferred Outflows:				
Account Receivable	138,525	394,198	532,723	
Due from Other Funds	(21,512)	(26,995)	(48,507)	
Prepaid Items	(5,183)	(7,256)	(12,439)	
Materials and Supplies Inventory	7,911	(32,433)	(24,522)	
Deferred Inflows of Resources - Pension	570,270	722,032	1,292,302	
Deferred Inflows of Resources - OPEB	(72,395)	(91,661)	(164,056)	
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(101,512)	(61,273)	(162,785)	13,514
Claims Payable				(39,186)
Accrued Wages	14,938	6,843	21,781	
Due to Other Funds	590	778	1,368	
Compensated Absences Payable	(33,714)	(20,478)	(54,192)	
Net Pension Liability	(827,792)	(1,048,087)	(1,875,879)	
Net OPEB Liability	25,252	31,972	57,224	
Deferred Inflows of Resources - Pension	410,033	519,153	929,186	
Deferred Inflows of Resources - OPEB	128,998	163,328	292,326	
Net Cash Provided by (Used for) Operating Activities	<u>\$ 5,293,974</u>	<u>\$ 13,585,146</u>	<u>\$ 18,879,120</u>	<u>\$ 554,782</u>
<b>Noncash Investing, Capital, and Financing Activities</b>				
Contributions of capital assets from developers	\$ 274,163	\$ 369,806	\$ 643,969	
Capital additions funded by accounts payable	\$ 100,142	\$ 176		
<b>Reconciliation of cash and cash equivalents:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 5,298,391	\$ 7,851,605	\$ 13,149,996	\$ 5,345,320
Cash and Cash Equivalents in Segregated Accounts	905,685	1,395,116	2,300,801	
Restricted Equity in Pooled Cash and Cash Equivalents	11,645,527	8,995,019	20,640,546	
Total Cash and Cash Equivalents	<u>\$ 17,849,603</u>	<u>\$ 18,241,740</u>	<u>\$ 36,091,343</u>	<u>\$ 5,345,320</u>

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, 2018**

	<b>Agency Funds</b>
<b>ASSETS:</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 18,226,768
Cash and Cash Equivalents in Segregated Accounts	2,822,859
Taxes Levied for Other Governments	231,230,850
Total Assets	\$ 252,280,477
<b>LIABILITIES:</b>	
Due to Other Governments	\$ 235,552,577
Payroll Withholdings	230,380
Other Liabilities	16,497,520
Total Liabilities	\$ 252,280,477

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**

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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, public safety, 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 in defining the reporting entity. Based on these criteria, the County has no component units.

**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 2018, 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. During 2018, the County did not contribute any money to the Library.

**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 2018, the County paid the Transit Board \$1,205,943 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 \$1,060 in 2018. 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 2018, the County provided \$74,757 in an operating grant and \$720,000 in an airport improvement grant to the Authority.

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**  
**(CONTINUED)**

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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.

Motor Vehicle Road and Bridge (MVGRT) - 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.

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.

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

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.

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 – Internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund reports health insurance activity.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**  
**(CONTINUED)**

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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 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. Fiduciary 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, pension and OPEB expense 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 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 2018 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 (Non-GAAP Basis) and Actual.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**  
**(CONTINUED)**

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**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 “Equity in 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, commercial paper, and repurchase agreements. Except for nonparticipating investment contracts, investments are recorded at fair value. 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 2018. 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 has adopted GASB Statement No. 79, “Certain External Investment Pools and Pool Participants”. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For the County’s investments in STAR Ohio and open-end mutual funds, fair value is determined by the share price. There are no limitations or restrictions on withdrawals from these investments due to redemption notice periods, liquidity fees, or redemption gates. STAR Ohio does require notice to be given 24 hours in advance for all deposits or withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the STAR Ohio investors will be combined for these purposes.

**Inventory of Supplies:** Inventory consists of expendable supplies held for consumption. All inventories are valued at cost using the first in/first out (FIFO) method. The costs of inventory items are recorded as expenses in the enterprise funds when used.

**Prepaid Items:** Payments made to vendors for services that will benefit periods beyond December 31, 2018 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and expenditure is reported in the year in which services are 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, 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 valued at their acquisition value as of the date received. 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

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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, expenses made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenses 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 2018, no 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 and OPEB 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, pension and OPEB. 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. The deferred outflows of resources related to pension and OPEB are explained in Notes H and I.

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, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance year 2019 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. Deferred inflows related to pension and OPEB are reported in the government-wide and proprietary statements of net position. (See Notes H and I)

**Pension and Other Postemployment Benefits (OPEB):** For purposes of measuring the net pension and net OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expenses, information about the fiduciary net position of the pension and OPEB plans and addition to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the

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pension and OPEB plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension and OPEB plans report investments at fair value.

**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, 2018 is \$70,707.

**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 Ohio Revised Code, 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 Ohio Revised Code, the County has specified the funds to receive an allocation of interest earnings. In 2018, interest earnings credited to the General Fund prior to fair value recognition amounted to \$2,518,365, including \$1,976,447 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$51,600. Other non-major governmental funds earned \$1,071 in interest earnings.

**Compensated Absences:** The County adopted GASB Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employee's rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued using the termination method. An accrual for earned sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

County employees earn the same sick leave rate, but vacation rates vary depending on length of service and departmental policy. Upon retirement after a minimum of ten (10) years of 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.

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Compensated absences are accrued when incurred in the government-wide financial statements and in the proprietary funds. In the governmental fund financial statements, the portion of the liability which is matured and payable is included in the accrued wages and benefits liability and the unmatured portion is not reported. Compensated absences and Net Pension Liabilities will be paid from the General Fund, Motor Vehicle Road & Bridge, Dog & Kennel, Department of Job & Family Services, Real Estate Assessment, Environmental Services, Drug Law Enforcement, Children Services, Board of Developmental Disabilities, Child Support Enforcement Agency, County Home, County Hotel Lodging, Adult Day Care, Juvenile Court Grants, Victim Witness, Common Pleas Grants, Family & Children First Council, and Emergency Management Grants.

**Self-Insurance:** 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 long-term interfund loans and the principal of trust funds.

Restricted - The restricted fund balance classification includes amounts that have constraints placed 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.



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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 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.

**Interfund Balances/Activity:** On fund financial statements, receivable and payables arising between funds for goods provided or services rendered, are classified as “due from other funds / due to other funds”. “Interfund receivables / payables” represent the current portion of a loan made by one fund to another. Long-term interfund loans are classified as “advances to / from other funds” and are classified as non-spendable fund balance which indicates that they are not in spendable form even though it is a component of net current assets. Interfund receivables and payables within governmental activities and within business type activities are eliminated on the government-wide statement of net position; any residual balances outstanding between the governmental activities and business type activities are reported as “internal balances:

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

**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 deferred outflows of resources less liabilities and deferred inflows of resources. 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 \$41,194,168, 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 \$42,404,623.

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 that are not FDIC insured. Of the bank balances, \$2,740,540 was insured by FDIC. The remaining balance of \$39,664,083 was collateralized with securities held in

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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;
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 25% 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 25% 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, 2018, the County had the following investments:

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	Measurement Value	Investment Maturities (in Years)			Percent of Total Investments
		Less than 1	1-3	Greater than 3	
Federal National Mortgage Association Notes	\$16,640,675	\$4,942,420	\$11,698,255		13.09%
Federal Home Loan Bank Notes	40,721,415		38,720,835	2,000,580	32.03%
Federal Home Loan Mortgage Notes	50,019,768	3,987,160	42,295,613	3,736,995	39.35%
Federal Farm Credit Bank Notes	11,169,704		11,169,704		8.79%
Commercial Paper	4,961,450	4,961,450			3.90%
Greene County Bonds	16,492			16,492	0.01%
STAROhio	1,650,505	1,650,505			1.30%
Money Market Funds	1,939,157	1,939,157			1.53%
<b>Total Investments</b>	<b>\$127,119,166</b>	<b>\$17,480,692</b>	<b>\$103,884,407</b>	<b>\$5,754,067</b>	

**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. The Commercial Paper carry a rating of A1 by Standard and Poor's and 1 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 Federal Home Loan Bank Notes and Commercial Paper 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.

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	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$168,313,334	\$0
Investments:		
Federal Agency Instrumtments	(118,551,562)	118,551,562
Commercial Paper	(4,961,450)	4,961,450
Greene County Bonds	(16,492)	16,492
STAR Ohio	(1,650,505)	1,650,505
Money Market Funds-Sweep Account	(1,939,157)	1,939,157
GASB Statement No. 3	\$41,194,168	\$127,119,166

**NOTE C – FAIR VALUE MEASUREMENT**

The County's investments measured and reported at fair value are classified according to the following hierarchy:

Level 1 – Investments reflect prices quoted in active markets.

Level 2 – Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.

Level 3 – Investments reflect prices based upon unobservable sources.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment risk.

Debt, equities, and investment derivatives classified in Level 1 of the fair value hierarchy are valued directly from a predetermined primary external pricing vendor. Assets classified in Level 2 are subject to pricing by an alternative pricing source due to lack of information available by the primary vendor. Mortgage and asset backed securities classified in Level 3, due to lack of an independent pricing source, are valued using an internal fair value as provided by the investment manager.

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Federal National Mortgage Association Notes	\$16,640,675	\$16,640,675		
Federal Home Loan Bank Notes	40,721,415	40,721,415		
Federal Home Loan Mortgage Notes	50,019,768	50,019,768		
Federal Farm Credit Bank Notes	11,169,704	11,169,704		
Commercial Paper	4,961,450	4,961,450		
Greene County Bonds	16,492		16,492	
Total Investments	\$123,529,504	\$123,513,012	\$16,492	\$0

At December 31, 2018 the County had \$1,650,505 on deposit with STAR Ohio and \$1,939,157 on deposit with various money market funds (sweep accounts). These investments are included in the "Equity in Pooled Cash and Cash Equivalents" amounts on the statements of net position. Additionally, both investments are measured at amortized cost; therefore, they are not included in the tables above.

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**NOTE D -- INTERFUND TRANSERS AND BALANCES**

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.

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.

Interfund transfers for the year ended December 31, 2018 consisted of the following:

Transfers To	Transfers From		
	General	Other Governmental Funds	Total
General		\$ 54,723	\$ 54,723
Job & Family Services	\$ 278,777		278,777
Water	28,813		28,813
Sewer	63,935		63,935
Internal Service	484		484
Other Governmental Funds	3,753,929	392,531	4,146,460
<b>Total</b>	<b>\$ 4,125,938</b>	<b>\$ 447,254</b>	<b>\$ 4,573,192</b>

Interfund balances for the year ended December 31, 2018 consisted of the following amounts.

The balances in the Due From/Due To schedule resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

The balances in the Interfund receivable schedule resulted from short-term interfund loans to cover cash flow issues in certain funds, and principal outstanding on manuscript debt securities that were debt issued in 2018 by the County and self-acquired by the County Treasurer. The manuscript debt component consists of an \$82,000 note with a 3.2% interest rate that was issued on October 24, 2018 and maturing on October 24, 2019. The purpose of the manuscript debt was to refund a portion of the outstanding principal amount of an existing series of bond anticipation notes, issued on October 24, 2017 and matured on October 24, 2018, which the original proceeds were used to finance ice arena improvements at the Nutter Center. All are expected to be repaid within one year.

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	Due From Other Funds	Due To Other Funds
<b>Governmental:</b>		
General	\$ 88,417	\$ 328,048
Motor Vehicle, Road and Bridge	29,306	12,624
Department of Job and Family Services	65,480	30,825
Children Services	3,046	15,118
Board of Developmental Disabilities	80,144	3,738
Other Governmental Funds	139,534	56,508
Total Governmental Activities	405,927	446,861
<b>Proprietary Funds:</b>		
Water	21,512	3,411
Sewer	26,995	4,162
Total Proprietary Funds	48,507	7,573
Total Due To/From Other Funds	\$ 454,434	\$ 454,434
	Interfund Receivable	Interfund Payable
<b>Governmental:</b>		
General	356,228	
Other Governmental Funds		356,228
Total Governmental Activities	356,228	356,228

**NOTE E -- CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2018 was as follows:

	Balance at 12/31/17	Additions	Deductions	Balance at 12/31/18
<b><u>Governmental Activities</u></b>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,451,528	\$125,200	(\$12,470)	\$2,564,258
Infrastructure	131,337,294			131,337,294
Total Capital Assets, Not Being Depreciated	133,788,822	125,200	(12,470)	133,901,552
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	41,617,584		(707,750)	40,909,834
Equipment, Furniture and Fixtures	13,688,887	2,018,867	(1,177,251)	14,530,503
Total Capital Assets, Being Depreciated	55,306,471	2,018,867	(1,885,001)	55,440,337
<i>Less Accumulated Depreciation</i>				
Buildings, Structures and Improvements	(18,078,301)	(822,983)	592,149	(18,309,135)
Equipment, Furniture and Fixtures	(9,385,571)	(999,518)	1,043,787	(9,341,302)
Total Accumulated Depreciation	(27,463,872)	(1,822,501) *	1,635,936	(27,650,437)
Total Capital Assets, Being Depreciated, Net	27,842,599	196,366	(249,065)	27,789,900
Governmental Activities Capital Assets, Net	\$161,631,421	\$321,566	(\$261,535)	\$161,691,452

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

Legislative and Executive	\$492,794
Judicial	159,058
Public Safety	554,258
Public Works	397,076
Health	31,193
Human Services	64,812
Conservation and Recreation	85,831
Community and Economic Development	37,479
<b>Total Depreciation Expense</b>	<b><u><u>\$1,822,501</u></u></b>

	Balance at 12/31/17	Additions	Deductions	Balance at 12/31/18
<b><u>Business-Type Activities</u></b>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,093,282			\$2,093,282
Construction in Progress	4,128,473	4,815,588	(8,567,681)	376,380
<b>Total Capital Assets, Not Being Depreciated</b>	<b><u>6,221,755</u></b>	<b><u>4,815,588</u></b>	<b><u>(8,567,681)</u></b>	<b><u>2,469,662</u></b>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	14,218,410			14,218,410
Improvements Other Than Buildings	355,062,860	9,255,463		364,318,323
Equipment, Furniture and Fixtures	13,589,209	633,656	(326,462)	13,896,403
<b>Total Capital Assets, Being Depreciated</b>	<b><u>382,870,479</u></b>	<b><u>9,889,119</u></b>	<b><u>(326,462)</u></b>	<b><u>392,433,136</u></b>
<i>Less Accumulated Depreciation:</i>				
Buildings, Structures and Improvements	(8,155,598)	(284,145)		(8,439,743)
Improvements Other Than Buildings	(118,866,242)	(7,394,295)		(126,260,537)
Equipment, Furniture and Fixtures	(12,143,418)	(299,729)	321,401	(12,121,746)
<b>Total Accumulated Depreciation</b>	<b><u>(139,165,258)</u></b>	<b><u>(7,978,169) *</u></b>	<b><u>321,401</u></b>	<b><u>(146,822,026)</u></b>
<b>Total Capital Assets, Being Depreciated, Net</b>	<b><u>243,705,221</u></b>	<b><u>1,910,950</u></b>	<b><u>(5,061)</u></b>	<b><u>245,611,110</u></b>
<b>Business-Type Activities Capital Assets, Net</b>	<b><u><u>\$249,926,976</u></u></b>	<b><u><u>\$6,726,538</u></u></b>	<b><u><u>(\$8,572,742)</u></u></b>	<b><u><u>\$248,080,772</u></u></b>

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

Water	\$2,580,252
Sewer	5,397,917
<b>Total Depreciation Expense</b>	<b><u><u>\$7,978,169</u></u></b>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**  
**(CONTINUED)**

**NOTE F -- BOND ANTICIPATION NOTES**

Bond anticipation notes in the proprietary funds were used to construct water extensions. These notes were paid off when long term bonds were issued at the completion of the project (See Note G). Bond anticipation note activity for the year ended December 31, 2018 follows:

	Interest Rate	Balance 1/1/2018	Issued	Retired	Balance 12/31/2018
<b>Proprietary Funds:</b>					
Nathaniel's Grove Water Main Extension	2.00%	\$990,000	\$0	\$990,000	\$0

**NOTE G -- 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 bonds have been issued for both governmental and business-type activities.

Governmental general obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law, and are direct obligations and pledge the full faith and credit of the County. General obligation bonds issued relating to the Greene Town Center are secured by tax increment financing agreement with Greene Towne Center LLC, special assessment revenues received by the City of Beavercreek, and additional security provided by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Law. The assets related to the Greene Towne Center are not assets of the County, however, the bonds are direct obligations and full faith and credit of the County. Proprietary general obligation bonds are also secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law, and are direct obligations and pledge the full faith and credit of the County. However, the County expects that the debt serviced on these proprietary general obligations bonds, as unvoted general obligation debt of the County, will in fact be paid from sources other than ad valorem property tax. More specifically, the County expects to pay debt service on these bonds from rates and charges derived from its water and sewer system and in the related Enterprise Fund. Should these system revenues, for any reason, become insufficient to pay debt services on the proprietary general obligation bonds, the County is required by Ohio law to levy and collect ad valorem taxes to pay such debt service.

General obligation bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
<b>Governmental Activities:</b>			
Greene Town Center - 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%	2,960,000
Greene Town Center - Infrastructure	2011	2.0% - 3.7%	7,800,000
Greene Town Center - Infrastructure	2015	1.5-3.0%	3,955,000
<b>Business-type Activities:</b>			
Water System Bonds	2010	3.25 - 5.0%	\$10,945,000
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
Water System Bonds	2016	2.00%	5,615,000
Water System Bonds	2017	2.0% - 3.0%	7,615,000



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**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
2019	\$1,230,000	(\$676)	\$58,922	\$737,931
2020	1,350,000	(2,111)	61,852	696,228
2021	1,400,000	(2,618)	63,979	646,129
2022	1,320,000	(84)	67,816	595,025
2023	1,570,000	(4,054)	70,222	545,790
2024-2028	9,165,000	(29,392)	402,457	1,746,303
2029-2032	2,945,000		13,419	273,134
Total	<u>\$18,980,000</u>	<u>(\$38,935)</u>	<u>\$738,667</u>	<u>\$5,240,540</u>

Business-type Activities				
Year	Principal	Discount	Premium	Interest
2019	\$7,450,000	(\$2,500)	\$73,495	\$1,945,420
2020	7,890,000	(5,526)	74,901	1,791,771
2021	6,895,000	(1,826)	71,764	1,595,325
2022	5,800,000	(421)	54,191	1,411,195
2023	6,175,000	(2,780)	55,552	1,247,501
2024-2028	18,010,000	(23,723)	181,604	3,692,375
2029-2033	7,185,000	(31,514)	64,037	2,060,011
2034-2038	5,485,000	(28,954)	27,507	842,787
2039	820,000	(6,612)		37,925
Total	<u>\$65,710,000</u>	<u>(\$103,856)</u>	<u>\$603,051</u>	<u>\$14,624,310</u>

**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. During 2018, the County issued \$695,000 in water improvement special assessment bonds related to the Nathaniels Grove – Conners water extension. Special assessment bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Business-type Activities:			
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
Water and Sewer Improvements	2015	2.0-4.0%	955,000
Water Improvements	2017	3.64%	639,776
Water Improvements	2018	4.00%	695,000

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

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

Business-type Activities		
Year	Principal	Interest
2019	\$268,363	\$148,826
2020	279,255	124,892
2021	275,379	114,179
2022	281,536	102,988
2023	282,530	91,480
2024-2028	1,080,371	304,565
2029-2033	532,276	128,445
2034-2038	392,708	40,118
Total	\$3,392,418	\$1,055,493

**Revenue Bonds:** The County issues revenue bonds for business-type activities. The County has pledged future water and sewer revenues, net of specified operating expenses, to repay these revenue bonds. The total principal and interest remaining to be paid at December 31, 2018 was \$2,749,862 for the water fund and \$13,422,640 for the sewer fund. Principal and interest paid during 2018 and total net revenues for the water fund were \$914,575 and \$2,479,313, respectively. Principal and interest paid during the current year and total net revenues for the sewer fund were \$1,214,610 and \$7,637,108, respectively. Revenue bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Water System	2007	3.75% - 5.25%	\$7,285,000
Sewer System	2007	3.75% - 5.0%	4,875,000
Sewer System	2010	3.5% - 4.5%	6,695,000
Sewer System	2010	4.0%	850,000
Sewer System	2010	4.0% - 5.0%	655,000

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

Business-type Activities				
Year	Principal	Discount	Premium	Interest
2019	\$1,690,000	(\$7,627)	\$95,521	\$600,498
2020	1,385,000	(2,680)	100,319	522,747
2021	1,870,000	(8,657)	104,254	453,772
2022	1,360,000	(13,329)	29,247	364,860
2023	1,175,000	(10,512)	30,942	306,040
2024-2028	3,940,000	(19,238)	139,451	819,135
2029-2030	1,580,000	(20,338)		105,450
Total	\$13,000,000	(\$82,381)	\$499,734	\$3,172,502

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

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**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 and infrastructure related to business-type activities. During 2018, the County started one project partially funded by an OPWC loan. The total amount awarded as of December 31, 2018 is reported as OPWC 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 project is completed it will be reported with other OWDA/OPWC projects. OWDA and OPWC loans currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Shawnee Hills Sewer	2007	3.250%	\$5,813,772
Cedarville Sewer	2007	3.650%	5,517,997
Beavercreek WRRF	2009	3.340%	7,803,589
Sugarcreek WRRF Force Main	2010	3.400%	4,486,498
NWRWTP Expansion	2012	3.530%	5,875,522
Sugarcreek Sewer	2012	3.110%	40,233,969
CIPP Sanitary Sewer Lining	2013	0.000%	217,000
Lift Station No. 15 Elimination	2016	0.000%	389,914
Public Water Well No. 4 Replacement	2016	0.000%	98,975
Construction Commitments:			
Gerspacher Storage Tank Recoating	2018	0.000%	274,429

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2019	\$3,550,477	\$1,393,083
2020	3,666,103	1,277,457
2021	3,785,532	1,158,029
2022	3,908,892	1,034,670
2023	4,036,307	907,253
2024-2028	18,829,645	2,639,537
2029-2033	6,649,125	266,157
2034-2038	117,645	
2039-2043	114,041	
2044-2046	42,395	
Total	<u>\$44,700,162</u>	<u>\$8,676,186</u>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**  
**(CONTINUED)**

Long term debt and other obligations of the county at December 31, 2018 consist of the following:

Types/Issues	Restated Balance January 1, 2018	Increases	Decreases	Balance December 31, 2018	Due Within One Year
<b>Governmental Activities:</b>					
2007 Greene Towne Center	\$800,000			\$800,000	
2011 Greene Towne Center	5,900,000		(345,000)	5,555,000	355,000
2007 Various Purpose	7,320,000		(510,000)	6,810,000	540,000
Premium	714,890		(49,808)	665,082	52,738
Net GO Bond	8,034,890		(559,808)	7,475,082	592,738
2010 Various Purpose	2,520,000		(215,000)	2,305,000	40,000
Discount	(42,567)		3,632	(38,935)	(676)
Net GO Bond	2,477,433		(211,368)	2,266,065	39,324
2015 Greene Towne Center	3,800,000		(290,000)	3,510,000	295,000
Premium	79,665		(6,080)	73,585	6,184
Net GO Bond	3,879,665		(296,080)	3,583,585	301,184
Total General Obligation	21,091,988		(1,412,256)	19,679,732	1,288,246
Compensated Absences	4,393,495	419,681	(480,346)	4,332,830	474,380
Capital Lease	99,761		(49,880)	49,881	49,881
Net Pension Liability	77,698,743		(24,483,879)	53,214,864	
Net OPEB Liability	34,439,446	746,891		35,186,337	
Total - Governmental Activities	<u>\$137,723,433</u>	<u>\$1,166,572</u>	<u>(\$26,426,361)</u>	<u>\$112,463,644</u>	<u>\$1,812,507</u>
<b>Business-type Activities:</b>					
<b>General Obligation Bonds:</b>					
2010 Water System	\$10,385,000		(\$260,000)	\$10,125,000	\$310,000
Discount	(83,755)		2,097	(81,658)	(2,500)
Net General Obligation Bond	10,301,245		(257,903)	10,043,342	307,500
2010 Sewer System	1,855,000			1,855,000	
Discount	(22,198)			(22,198)	
Net General Obligation Bond	1,832,802			1,832,802	
2013 Sewer System	37,480,000		(5,040,000)	32,440,000	5,115,000
Premium	263,030		(35,370)	227,660	35,896
Net General Obligation Bond	37,743,030		(5,075,370)	32,667,660	5,150,896
2013 Water System	6,425,000		(1,565,000)	4,860,000	1,585,000
Premium	129,213		(31,474)	97,739	31,876
Net General Obligation Bond	6,554,213		(1,596,474)	4,957,739	1,616,876
2013 Sewer System	3,660,000		(460,000)	3,200,000	100,000
Premium	28,851		(3,626)	25,225	788
Net General Obligation Bond	3,688,851		(463,626)	3,225,225	100,788
2016 Water System	5,615,000			5,615,000	
Premium	141,895			141,895	
Net General Obligation Bond	5,756,895			5,756,895	
2017 Water System	7,615,000			7,615,000	340,000
Premium	110,532			110,532	4,935
Net General Obligation Bond	7,725,532			7,725,532	344,935
Total General Obligation Bonds	73,602,568		(7,393,373)	66,209,195	7,520,995

(continued)

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

Types/Issues	Restated Balance January 1, 2018	Increases	Decreases	Balance December 31, 2018	Due Within One Year
<b>O.W.D.A. &amp; O.P.W.C. Loans:</b>					
2007 Shawnee Hills Sewer	2,942,166		(327,634)	2,614,532	338,369
2007 Cedarville Sewer	2,631,757		(336,423)	2,295,334	348,814
Sugarcreek WRRF	29,970,598		(1,903,027)	28,067,571	1,962,672
2013 O.P.W.C.	184,451		(7,233)	177,218	7,233
Sugarcreek WRRF Force Main	2,939,841		(212,843)	2,726,998	220,141
NWRWTP Expansion	4,271,629		(251,925)	4,019,704	260,896
Beavercreek WRRF	4,732,159		(383,152)	4,349,007	396,056
2015 Lift Station No. 15 Elimination	370,418		(12,997)	357,421	12,997
2015 Public Water Well No. 4 Replace	95,676		(3,299)	92,377	3,299
Total O.W.D.A. & O.P.W.C. Loans	<u>48,138,695</u>		<u>(3,438,533)</u>	<u>44,700,162</u>	<u>3,550,477</u>
<b>O.P.W.C. Construction Commitments:</b>					
Gerspacher #2 Elevated Tank Recoating		274,429		274,429	
<b>Special Assessment Bonds with Governmental Commitment:</b>					
1999 Water & Sewer Improv.	25,000		(10,000)	15,000	15,000
2003 Water & Sewer Improv.	190,000		(30,000)	160,000	30,000
2005 Sewer Improvements	595,000		(70,000)	525,000	75,000
2007 Sewer Improvements	10,000		(1,000)	9,000	1,000
2008 Water & Sewer Improv.	600,000		(55,000)	545,000	60,000
2013 Water Improvement	19,400		(2,900)	16,500	3,100
2015 Water & Sewer Improv.	855,000		(55,000)	800,000	55,000
2017 Water Improv.	639,776		(12,858)	626,918	24,263
2018 Water Improv.		695,000		695,000	5,000
Total Special Assessment Bonds	<u>2,934,176</u>	<u>695,000</u>	<u>(236,758)</u>	<u>3,392,418</u>	<u>268,363</u>
<b>Revenue Bonds:</b>					
2010 Sewer System	595,000		(40,000)	555,000	40,000
2010 Sewer System	655,000			655,000	
2007 Sewer System	3,600,000		(290,000)	3,310,000	305,000
Premium	305,182		(24,584)	280,598	25,856
Net Revenue Bond	<u>3,905,182</u>		<u>(314,584)</u>	<u>3,590,598</u>	<u>330,856</u>
2007 Water System	3,230,000		(745,000)	2,485,000	790,000
Premium	284,833		(65,697)	219,136	69,665
Net Revenue Bond	<u>3,514,833</u>		<u>(810,697)</u>	<u>2,704,136</u>	<u>859,665</u>
2010 Sewer System	6,380,000		(385,000)	5,995,000	555,000
Discount	(87,672)		5,291	(82,381)	(7,627)
Net Revenue Bond	<u>6,292,328</u>		<u>(379,709)</u>	<u>5,912,619</u>	<u>547,373</u>
Total Revenue Bonds	<u>14,962,343</u>		<u>(1,544,990)</u>	<u>13,417,353</u>	<u>1,777,894</u>
Compensated Absences	440,288		(54,192)	386,096	42,220
Net Pension Liability	5,524,258		(1,875,879)	3,648,379	
Net OPEB Liability	2,576,996	57,224		2,634,220	
Total - Business-type Activities	<u><u>148,179,324</u></u>	<u><u>\$1,026,653</u></u>	<u><u>(14,543,725)</u></u>	<u><u>134,662,252</u></u>	<u><u>13,159,949</u></u>

(concluded)

**GREENE COUNTY, OHIO**  
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**Capital Lease Obligations:** During 2015, the County entered into a 0% interest capital lease agreement for certain data processing equipment related to governmental activities. The gross amount of these leased assets, which totaled \$249,401 are included with equipment, furniture and fixtures class of capital assets. The assets and related obligations are included with those of governmental activities in the Government-Wide Statement of Net Position. The future minimum lease payments under this capital lease, which represents the net minimum lease payments, are as follows:

Year	Governmental Capital Lease
2019	\$ 49,881

**Operating Lease Obligations:** The County has entered into three agreements to lease buildings for the department of developmental disabilities. 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. The operating lease agreements range in length from five years to twenty-four years. Operating lease payments are recorded as an expense in the period they are paid. The cost for operating leases for 2019 was \$378,180 for governmental activities. The County's future minimum lease payments under operating leases as of December 31, 2018, are as follows:

Year	Governmental Operating Lease
2019	\$ 112,600
2020	112,600
2021	83,600
2022	54,600
2023	54,600
<b>Total Lease Payments</b>	<b>\$ 418,000</b>

**Legal Debt Limit:** The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$102,084,920. With total exempt debt of \$81,916,536 the County has an unvoted legal debt margin of \$83,737,109.

**Defeased Debt:** The following is a summary of outstanding defeased debt at December 31, 2018. 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.

Year Defeased	Description	Outstanding December 31, 2018
2004	Water System Revenue Bonds	\$4,970,000
2013	Sewer System General Obligation Bonds	1,660,000
2013	Sewer System Revenue Bonds	31,680,000

**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, 2018, there were 4 series of industrial development bonds outstanding. The original issue amount totaled \$137,395,000 and the aggregate principal amount payable as of December 31, 2018 was \$131,790,000.

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

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**NOTE H – DEFINED BENEFIT PENSION PLANS**

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

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

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

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

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

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

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

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

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

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.



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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2018 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
<b>2018 Actual Contribution Rates</b>			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

\* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$6,907,017 for 2018. Of this amount, \$702,215 is reported in accrued wages and benefits.

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

The net pension liability for OPERS was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Proportionate Share of the Net Pension Liability	\$56,863,243
Proportion of the Net Pension Liability	0.362462%
Change in Proportion	-0.004487%
Pension Expense	\$11,697,547

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

<b>Deferred Outflows of Resources</b>	
Difference between expected and actual experience	\$58,071
Change in assumptions	6,795,536
Change in County's proportionate share and difference in employer contributions	86
County contributions subsequent to the measurement date	<u>6,907,017</u>
Total Deferred Outflows of Resources	<u><u>\$13,760,710</u></u>
<b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	(\$1,120,596)
Net difference between projected and actual earnings on pension plan investments	(12,207,789)
Change in County's proportionate share and difference in employer contributions	<u>(752,496)</u>
Total Deferred Inflows of Resources	<u><u>(\$14,080,881)</u></u>

The \$6,907,017 reported as deferred outflows of resources related to pension resulting from County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>
2019	\$4,595,650
2020	(1,430,811)
2021	(5,375,663)
2022	<u>(5,016,364)</u>
Total	<u><u>(\$7,227,188)</u></u>

**Actuarial Assumptions - OPERS**

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

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

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<b>Assumptions</b>	<b>December 31, 2017 Valuation</b>
Wage inflation	3.25%
Future salary increases, Including inflation	3.25% to 10.75%
COLA or Ad Hoc COLA	Pre 1/7/2013 retirees: 3%; Post 1/7/2013 retirees: 3% simple through 2018, then 2.15% simple
Investment rate of return	7.50%
Actuarial cost method	Individual entry age
Mortality tables	RP-2014

Mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

**GREENE COUNTY, OHIO**  
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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00 %	6.37 %
Real Estate	10.00 %	5.26 %
Private Equity	10.00 %	8.97 %
International Equities	20.00 %	7.88 %
Other investments	18.00 %	5.26 %
Total	100.00 %	5.66 %

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

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$100,975,029	\$56,863,244	\$20,087,717

**NOTE I – DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS**

**Net OPEB Liability**

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

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

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

GASB Statement No. 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio Revised Code permits, but does not require the

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retirement systems to provide health care to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

***Plan Description—Ohio Public Employees Retirement System (OPERS)***

The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the Traditional Pension Plan, a cost-sharing, multiple-employer defined benefit plan; the Member-Directed Plan, a defined contribution plan; and the Combined Plan, a cost-sharing, multiple-employer defined benefit plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for postemployment health care coverage, age and service retirees under the Traditional Pension and Combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an other post employment benefit (OPEB) as described in GASB Statement No. 75. See OPERS' CAFR referenced below for additional information.

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

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

**Funding Policy**—The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

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

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension and Combined plans was 1.0% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0%.

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For the year ended December 31, 2018, OPERS did not allocate any employer contributions to postemployment health care.

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

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

Proportion of the Net OPEB Liability:	
Current Measurement Date	0.348279%
Prior Measurement Date	<u>0.366949%</u>
Change in Proportionate Share	-0.018670%
Proportionate Share of the Net OPEB Liability	\$37,820,557
OPEB Expense	\$2,560,518

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

**Deferred Outflows of Resources**

Differences between expected and actual	
Experience	\$ 29,464
Change of assumptions	<u>2,753,736</u>
Total Deferred Outflows of Resources	<u>\$2,783,200</u>

**Deferred Inflows of Resources**

Net difference between projected and	
Actual earnings on OPEB plan investments	\$2,817,377
Change in County's proportionate share and	
Difference in employer contributions	<u>1,290,375</u>
Total Deferred Inflows of Resources	<u>\$4,107,752</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31,	
2019	\$ 9,380
2020	9,380
2021	(638,968)
2022	<u>(704,344)</u>
	<u>(\$1,324,552)</u>

***Actuarial Assumptions—OPERS***

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

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Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverages provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OBEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74:

Wage inflation	3.25%
Projected salary increases	3.25% to 10.75%, including wage inflation
Single discount rate:	
Current measurement date	3.85%
Prior measurement date	4.25%
Investment rate of return	6.50%
Municipal bond rate	3.31%
Health care cost trend rate	7.5% initial, 3.25% ultimate in 2028
Actuarial cost method	Individual entry age

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

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

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

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

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

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00%	1.88%
Domestic Equities	21.00%	6.37%
REITs	6.00%	5.91%
International Equities	22.00%	7.88%
Other Investments	<u>17.00%</u>	5.39%
Total	<u>100.00%</u>	4.98%

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

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate.** The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85%, as well as what the County's proportionate share of the net OPEB liability if it were calculated using a discount rate that is 1.0% point lower (2.85%) or 1.0% point higher (4.85%) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate of 3.85%	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$50,247,462	\$37,820,558	\$27,768,976

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate.** Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% higher than the current rate.

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



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	1% Decrease	Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$36,187,089	\$37,820,558	\$39,509,753

**NOTE J -- PROPERTY TAX REVENUES**

Property taxes include amounts levied against real and public utility personal property. The assessed value, by property classification, upon which taxes were levied in 2017 and collectable in 2018 are as follows:

	Assessed Value
Real Property	\$ 3,968,370,880
Public Utility Personal	127,161,430
Total Assessed Value	\$ 4,095,532,310

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. In tax year 2017, the County levied 2.00 of the statutorily allowed 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.00 mills, 9.15 mills have been levied for voted millage. In tax year 2018, the County reinstated the full statutorily allowed 2.50 mills. A summary of voted millage for tax year 2017 collected in 2018 follows:

Effective Tax Rate (a)

Purpose	Voter Authorized	Agricultural/ Residential	Other	Final Levy Year	Final Collection Year
Developmental Disabilities	3.50	3.025390	3.352440	2023	2024
Hospital Operating	0.50	0.432199	0.478920	2023	2024
Hospital Operating	0.50	0.433643	0.478920	2021	2022
Community Mental Health	1.50	1.069355	1.296333	2022	2023
Road and Bridge	0.25	0.230953	0.242880	2020	2021
Children Services	1.50	1.444571	1.457277	2023	2024
Council on Aging	1.00	0.963047	0.971518	2023	2024
Council on Aging	0.40	0.385219	0.388607	2023	2024

(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 2018, real property taxes were levied in October 2017 on the assessed values as of January 1, 2017, 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.

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 2019 operations (collected within 60 days after the fiscal year end) were recorded as 2018 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**  
**(CONTINUED)**

**NOTE K -- 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 Balance – Budget and Actual (Budget Basis) is presented for the General Fund, Motor Vehicle Road and Bridge, Department of Job and Family Services, Children Services Board, and the Board of Developmental Disabilities Special Revenue Funds to provide a meaningful comparison of actual results. The differences between the budgetary basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (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:

	General Fund	Motor Vehicle Road and Bridge	Dept of Job and Family Services	Children Services	Board of Developmental Disabilities
GAAP Basis	(\$455,304)	\$18,560	\$179,344	(\$28,023)	(\$221,626)
Revenue Accruals	787,170	233,819	(163,965)	(523,442)	(344,548)
Expenditure Accruals	(1,114,480)	(492,637)	(12,921)	364,854	(4,697,024)
Encumbrances	(4,127,735)	(417,581)	(3,053)	(364,140)	
Decrease in Fair Market Value - 2018	1,767,113				
Increase in Fair Market Value - 2017	(1,643,166)				
Agency Fund Cash Allocation - 2018	(168,851)	(16,857)		(96,188)	(205,694)
Agency Fund Cash Allocation - 2017	376,593	43,664		270,052	572,008
Transfers	(23,116)				
Advances	74,300				
Budget Basis	<u>(\$4,527,476)</u>	<u>(\$631,032)</u>	<u>(\$595)</u>	<u>(\$376,887)</u>	<u>(\$4,896,884)</u>

**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:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**  
**(CONTINUED)**

Governmental Funds	
General Fund	\$ 4,127,735
Motor Vehicle Road & Bridge	417,584
Department of Job and Family Services	3,053
Children Services	364,140
Other Governmental Funds	1,742,100
Total Governmental Funds	\$ 6,654,612
Business-Type Funds	
Water Fund	\$ 1,653,365
Sewer Fund	612,376
Total Enterprise Funds	\$ 2,265,741
Total	\$ 8,920,353

**Contractual Commitments**

As of December 31, 2018, the County had contractual commitments outstanding for the following projects:

	Spent through December 31, 2018	Remaining Commitment
<b>Governmental Funds:</b>		
General Fund		
Jail Phase 3 HVAC	\$ 188,312	\$ 719,565
Job & Family Service Carpet	91,800	61,200
Juvenile Justice Center Roof/HVAC	110,000	506,554
<b>Enterprise Funds:</b>		
Water Fund:		
W15-5 Well NWR SPW#2	\$ 90,186	\$ 71,814
W18-3 Cedadville South Street Bridge Lift	7,048	74,242
W18-2 Buffalo Soldiers Monument Water Ext	664	186,835
W15-4 Summerfield Elevated Storage Tank	44,638	435,362
Sewer Fund:		
S17-2/W17-3 Airport Sewer Extension	\$ 76,742	\$ 1,976,268
S18-3 Cedadville South Street Bridge Lift	31,311	86,359
SE18-1 Nathaniel's Grove Lift Station No 1	19,499	403,581

**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 2018 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.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**  
**(CONTINUED)**

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**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 488 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:

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 \$125,000 per insured individual to limit the County's liability. A summary of the liability for unpaid health care claims over the past two years follows:

Year	January 1 Liability	Current Claims	Claim Payments	December 31 Liability
2017	1,852,081	14,409,734	(14,955,400)	1,306,415
2018	1,306,415	14,677,737	(14,716,923)	1,267,229

**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, 2018**  
**(CONTINUED)**

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**NOTE P -- JOINTLY GOVERNED ORGANIZATIONS**

**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 Commission). The Commission 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 2018, 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.

**Southwest Ohio Council of Governments:** The Southwest Ohio Council of Governments (the Council) was created by the Board of Developmental Disabilities of Butler, Hamilton, Clermont and Warren Counties. Any other County Board of Developmental Disabilities (BODD) may petition for membership to the Council, however member ship must be approved by two-thirds vote of the Council members. The Council consists of six members, one member for each participating County BODD. The role of the Council is to coordinate the power and duties of the member BODDs to better serve and benefit persons with developmental disabilities within the participating counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. The County paid \$1,092,189 to the Council during 2018. Financial information may be obtained from the Council at 1910 Fairgrove Avenue Suite E, Hamilton, Ohio 45011.

**NOTE Q - FUND BALANCE**

The fund balance for all governmental funds is classified as nonspendable, restricted, unrestricted 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 as follows:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**  
**(CONTINUED)**

Fund Balances	General	Motor Vehicle Road & Bridge	Job & Family Services	Children Services	Board of Developmental Disabilities	Other Governmental	Total
<b><i>Nonspendable</i></b>							
Trust Funds	\$48,456					\$70,800	\$119,256
Prepaid Items	620,385	\$131,618	\$67,180	\$3,125	\$5,344,690	118,971	6,285,969
<b><i>Total Nonspendable</i></b>	<b>668,841</b>	<b>131,618</b>	<b>67,180</b>	<b>3,125</b>	<b>5,344,690</b>	<b>189,771</b>	<b>6,405,225</b>
<b><i>Restricted For</i></b>							
Road and Bridge		10,613,995					10,613,995
Public Assistance			1,114,985			201,545	1,316,530
Children's Services				10,355,451		4,977,932	15,333,383
Developmental Disabilities					18,102,969		18,102,969
Dog and Kennel						1,218,545	1,218,545
Real Estate Assessment						2,963,405	2,963,405
Environmental Services						3,191,142	3,191,142
Community & Economic Development						2,129,973	2,129,973
Court Services						4,569,049	4,569,049
Law Enforcement						967,446	967,446
Emergency Management						101,749	101,749
Senior Services						97,424	97,424
Mental Health Services						78,281	78,281
Hospital Support						62,037	62,037
Other Purposes						158,162	158,162
Debt Service Payments						1,123,309	1,123,309
<b><i>Total Restricted</i></b>		<b>10,613,995</b>	<b>1,114,985</b>	<b>10,355,451</b>	<b>18,102,969</b>	<b>21,839,999</b>	<b>62,027,399</b>
<b><i>Committed To</i></b>							
Adult Day Care						213,365	213,365
Parks and Trails						2,371,863	2,371,863
County Home						311,925	311,925
Inmate Medical Services						29,064	29,064
Debt Service Payments						941,868	941,868
Capital Projects						3,300,271	3,300,271
<b><i>Total Committed</i></b>						<b>7,168,356</b>	<b>7,168,356</b>
<b><i>Outstanding Encumbrances:</i></b>							
Parks and Trails	27,325						27,325
Court Services	55,113						55,113
General Government	3,432,634						3,432,634
Law Enforcement	53,555						53,555
Public Works	183						183
Community Development	2,335						2,335
Subsequent Appropriations	6,257,982						6,257,982
<b><i>Total Assigned</i></b>	<b>9,829,127</b>						<b>9,829,127</b>
<b><i>Unassigned</i></b>	<b>28,574,930</b>						<b>28,574,930</b>
<b>Total Fund Balances</b>	<b>\$39,072,898</b>	<b>\$10,745,613</b>	<b>\$1,182,165</b>	<b>\$10,358,576</b>	<b>\$23,447,659</b>	<b>\$29,198,126</b>	<b>\$114,005,037</b>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2018**  
**(CONTINUED)**

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**Stabilization Arrangement:** The Commissioners previously established a budget stabilization fund, permitted by the Ohio Revised Code. The fund is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditure. The budget stabilization fund is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonable protect the County from long-term economic factors. The balance in the stabilization fund at December 31, 2018 was \$5,250,000.

**NOTE R – CHANGE IN ACCOUNTING PRINCIPLE**

For 2018, the County implemented GASB Statement No. 85, *Omnibus 2017*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from GASB Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

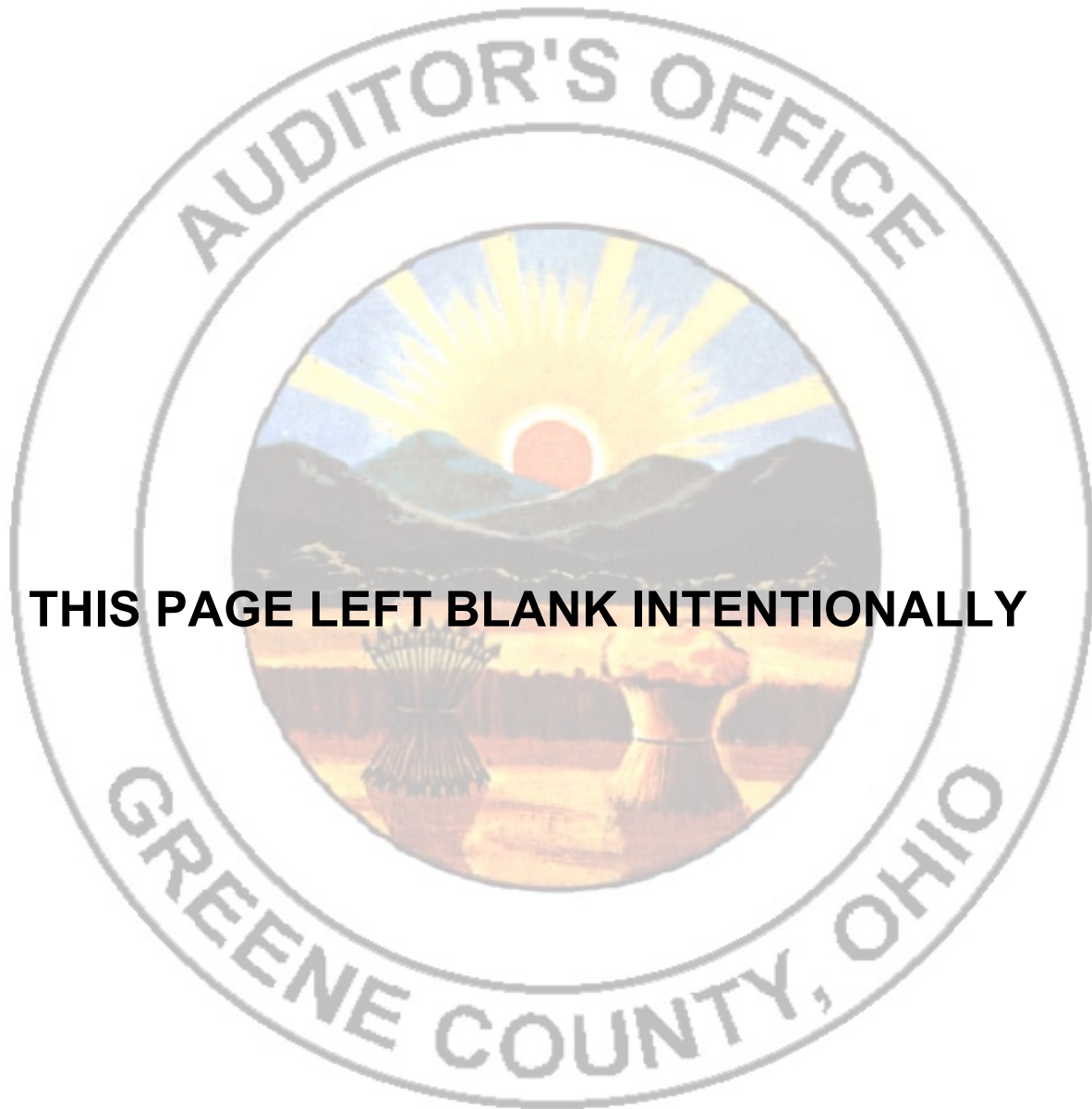
GASB Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits. These changes were incorporated in the County’s 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 75 established standards for measuring and recognizing postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expenses. The implementation of this pronouncement had the following effect on net position as reported December 31, 2017:

<u>Fund Balance</u>	<u>Water</u>	<u>Sewer</u>
Ending Net Position December 31, 2017	\$ 59,569,592	\$ 101,617,742
Adjustments:		
Net OPEB Liability	(1,161,531)	(1,415,465)
Deferred Outflow - Payments Subsequent to Measurement Date	14,996	18,274
Restated Net Position December 31, 2017	<u>\$ 58,423,057</u>	<u>\$ 100,220,551</u>

<u>Fund Balance</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Ending Net Position December 31, 2017	\$ 212,979,468	\$ 160,975,655
Adjustments:		
Net OPEB Liability	(34,439,446)	(2,576,996)
Deferred Outflow - Payments Subsequent to Measurement Date	444,625	33,270
Restated Net Position December 31, 2017	<u>\$ 178,984,647</u>	<u>\$ 158,431,929</u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred outflows or inflows of resources as the information needed to generate these restatements was not available.



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**



**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, 2018**

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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, 2018, 2017 and 2016:

<u>Condition Assessment</u>	<b>2018</b>		<b>2017</b>		<b>2016</b>	
	<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%	324	100%	324	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, 2018  
(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>
2014	3,113,523	3,342,500	(228,977)
2015	3,437,698	2,785,254	652,444
2016	3,992,257	3,098,092	894,165
2017	3,691,668	3,157,384	534,284
2018	4,234,422	3,824,772	409,650

**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, 2018, 2017 and 2016:

<u>Condition Assessment</u>	<u>2018</u>		<u>2017</u>		<u>2016</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	282	99%	281	99%	281	99%
Less than Fair	2	1%	3	1%	3	1%

The two 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>
2014	37,418	44,015	(6,597)
2015	48,430	34,797	13,633
2016	1,174,724	1,010,115	164,609
2017	95,800	24,867	70,933
2018	422,180	305,869	116,311

**GREENE COUNTY, OHIO**  
 Required Supplementary Information  
 Schedule of County's Proportionate Share of the Net Pension Liability  
 Ohio Public Employees Retirement System - Traditional Pension Plan  
 Last Five Years (1) (2)

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	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.381537%	\$ 44,472,486	46,364,217	95.92%	86.36%
2015	0.381537%	45,499,986	46,995,875	96.82%	86.45%
2016	0.377226%	65,340,271	47,471,492	137.64%	81.08%
2017	0.366487%	88,223,001	47,789,592	184.61%	77.25%
2018	0.362462%	56,863,243	49,335,836	115.26%	84.66%

(1) Information prior to 2014 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.

(2) Amounts presented for each year were determined as of the County's measurement date, which is the prior year-end.

**Notes to Schedule:**

*Change in assumptions.* In 2017, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2015. Significant changes included a reduction of the discount rate from 8.0% to 7.5%, a reduction in the wage inflation rate from 3.75% to 3.25%, and transition from the RP-2000 mortality tables to the RP-2014 mortality tables.

**GREENE COUNTY, OHIO**  
 Required Supplementary Information  
 Schedule of County Pension Contributions  
 Ohio Public Employees Retirement System - Traditional Pension Plan  
 Last Six Years (1)

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	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2013	\$ 5,420,268	\$ (5,420,268)		\$ 41,694,369	13.00%
2014	5,563,706	(5,563,706)		46,364,217	12.00%
2015	5,639,505	(5,639,505)		46,995,875	12.00%
2016	5,696,579	(5,696,579)		47,471,492	12.00%
2017	6,212,647	(6,212,647)		47,789,592	13.00%
2018	6,907,017	(6,907,017)		49,335,836	14.00%

(1) Information prior to 2013 is not available. The County will continue to present information for years available until a full ten-year trend is presented.

**GREENE COUNTY, OHIO**  
 Required Supplementary Information  
 Schedule of County's Proportionate Share of the Net OPEB Liability  
 Ohio Public Employees Retirement System  
 Last Two Years (1) (2)

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	County's Proportion of the Net OPEB Liability	County's Proportionate Share of the Net OPEB Liability	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2017	0.366949%	\$ 37,016,443	47,789,592	77.46%	54.05%
2018	0.348279%	37,820,557	49,335,836	76.66%	54.14%

(1) Information prior to 2017 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.

(2) Amounts presented for each year were determined as of the County's measurement date, which is the prior year-end.

**GREENE COUNTY, OHIO**  
 Required Supplementary Information  
 Schedule of County OPEB Contributions  
 Ohio Public Employees Retirement System  
 Last Three Years (1)

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	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll (2)	Contributions as a Percentage of Covered Payroll
2016	954,548	(954,548)		47,471,492	2.00%
2017	477,896	(477,896)		47,789,592	1.00%
2018				49,335,836	0.00%

(1) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

**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, 2018:

### 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.

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

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.

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, Inheritance Taxes and various other taxes collected and distributed by the County.

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

Political Subdivision - Divided monies received from Real Estate 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.

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE  
DECEMBER 31, 2018**

	<u>Non-major Special Revenue Funds</u>	<u>Non-major Debt Service Funds</u>	<u>Capital Projects Fund Building &amp; Road Construction</u>	<u>Permanent Fund Chase Stewart</u>	<u>Total Non-major Governmental Funds</u>
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 23,554,261	\$ 1,832,005	\$ 3,443,381	\$ 88,499	\$ 28,918,146
Cash and Cash Equivalents in Segregated Accounts	86,397				86,397
Receivables (Net of Allowance for Uncollectibles)					
Taxes	12,849,838	309,435			13,159,273
Accounts	421,339				421,339
Accrued Interest				243	243
Due from Other Funds	139,534				139,534
Prepaid Items	118,971				118,971
Due from Other Governments	2,203,736	466,344			2,670,080
<b>Total Assets</b>	<u>\$ 39,374,076</u>	<u>\$ 2,607,784</u>	<u>\$ 3,443,381</u>	<u>\$ 88,742</u>	<u>\$ 45,513,983</u>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 317,303				\$ 317,303
Accrued Wages and Benefits	611,933				611,933
Due to Other Governments			\$ 61,110		61,110
Interfund Payable	274,228		82,000		356,228
Due to Other Funds	56,508				56,508
<b>Total Liabilities</b>	<u>1,259,972</u>		<u>143,110</u>		<u>1,403,082</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Property Taxes	12,578,370	309,435			12,887,805
Unavailable Revenue	1,791,699	233,172		99	2,024,970
<b>Total Deferred Inflows of Resources</b>	<u>14,370,069</u>	<u>542,607</u>		<u>99</u>	<u>14,912,775</u>
<b>FUND BALANCES:</b>					
Nonspendable	118,971			70,800	189,771
Restricted	20,698,847	1,123,309		17,843	21,839,999
Committed	2,926,217	941,868	3,300,271		7,168,356
<b>Total Fund Balances</b>	<u>23,744,035</u>	<u>2,065,177</u>	<u>3,300,271</u>	<u>88,643</u>	<u>29,198,126</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 39,374,076</u>	<u>\$ 2,607,784</u>	<u>\$ 3,443,381</u>	<u>\$ 88,742</u>	<u>\$ 45,513,983</u>

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2018**

	<b>Dog and Kennel</b>	<b>Real Estate Assessment</b>	<b>Environmental Services</b>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,297,761	\$ 3,017,577	\$ 3,135,050
Cash and Cash Equivalents in Segregated Accounts			86,397
Receivables (Net of Allowance for Uncollectibles)			
Taxes			
Accounts	7,553	300	
Due from Other Funds	4,951	5,257	3,135
Prepaid Items	5,079	5,394	11,484
Due from Other Governments			
<b>Total Assets</b>	<b>\$ 1,315,344</b>	<b>\$ 3,028,528</b>	<b>\$ 3,236,066</b>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 2,601	\$ 29,065	\$ 14,018
Accrued Wages and Benefits	28,217	30,605	19,103
Interfund Payable	60,000		
Due to Other Funds	902	59	319
<b>Total Liabilities</b>	<b>91,720</b>	<b>59,729</b>	<b>33,440</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes			
Unavailable Revenue			
<b>Total Deferred Inflows of Resources</b>			
<b>FUND BALANCES:</b>			
Nonspendable	5,079	5,394	11,484
Restricted	1,218,545	2,963,405	3,191,142
Committed			
<b>Total Fund Balances</b>	<b>1,223,624</b>	<b>2,968,799</b>	<b>3,202,626</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,315,344</b>	<b>\$ 3,028,528</b>	<b>\$ 3,236,066</b>

<u>Community Mental Health</u>	<u>Community Development Block Grant</u>	<u>Drug Law Enforcement</u>	<u>Child Support Enforcement Agency</u>	<u>County Home</u>	<u>Spring Lakes Park</u>
\$ 74,281	\$ 264,709	\$ 664,044	\$ 5,003,623	\$ 436,060	\$ 233
4,264,116		40,834	55,840	216,475	
		5,700	8,728	27,959	
		5,848	8,954	28,685	
247,406		9,176	11,224		
<u>\$ 4,585,803</u>	<u>\$ 264,709</u>	<u>\$ 725,602</u>	<u>\$ 5,088,369</u>	<u>\$ 709,179</u>	<u>\$ 233</u>
		\$ 2,456	\$ 125	\$ 95,793	
		35,468	50,947	163,289	
		40,000			
			50,411	332	
		77,924	101,483	259,414	
4,175,078					
332,444				109,155	
<u>4,507,522</u>				<u>109,155</u>	
		5,848	8,954	28,685	
78,281	264,709	641,830	4,977,932		233
				311,925	
<u>78,281</u>	<u>264,709</u>	<u>647,678</u>	<u>4,986,886</u>	<u>340,610</u>	<u>233</u>
<u>\$ 4,585,803</u>	<u>\$ 264,709</u>	<u>\$ 725,602</u>	<u>\$ 5,088,369</u>	<u>\$ 709,179</u>	<u>\$ 233</u>

(Continued)

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2018**

	<u>County Hotel Lodging</u>	<u>Hospital Levy</u>	<u>Adult Day Care</u>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,894,940	\$ 58,847	\$ 224,988
Cash and Cash Equivalents in Segregated Accounts			
Receivables (Net of Allowance for Uncollectibles)			
Taxes		3,349,432	
Accounts			
Due from Other Funds	3,580		1,855
Prepaid Items	5,705		1,903
Due from Other Governments		200,319	
<b>Total Assets</b>	<u>\$ 1,904,225</u>	<u>\$ 3,608,598</u>	<u>\$ 228,746</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 11,371		\$ 3,553
Accrued Wages and Benefits	20,984		9,925
Interfund Payable			
Due to Other Funds	901		
<b>Total Liabilities</b>	<u>33,256</u>		<u>13,478</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes		3,279,218	
Unavailable Revenue		267,343	
<b>Total Deferred Inflows of Resources</b>		<u>3,546,561</u>	
<b>FUND BALANCES:</b>			
Nonspendable	5,705		1,903
Restricted	1,865,264	62,037	
Committed			213,365
<b>Total Fund Balances</b>	<u>1,870,969</u>	<u>62,037</u>	<u>215,268</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 1,904,225</u>	<u>\$ 3,608,598</u>	<u>\$ 228,746</u>

<u>Juvenile Court Grants</u>	<u>Parks and Trails Donations</u>	<u>Home Arrest</u>	<u>Indigent Drivers</u>	<u>Indigent Guardianship</u>	<u>Victim Witness Grants</u>
\$ 1,115,780	\$ 2,372,464	\$ 15,056	\$ 29,111	\$ 112,818	\$ 209,735
2,583	50	1,340	2,074	1,040	2,319
20,047					18,345
25,037					4,926
1,071,326			46		80,234
<u>\$ 2,234,773</u>	<u>\$ 2,372,514</u>	<u>\$ 16,396</u>	<u>\$ 31,231</u>	<u>\$ 113,858</u>	<u>\$ 315,559</u>
\$ 99,143	\$ 651	\$ 1,028			\$ 205
130,523					31,065
					129,228
3,201					
<u>232,867</u>	<u>651</u>	<u>1,028</u>			<u>160,498</u>
570,253					35,125
<u>570,253</u>					<u>35,125</u>
25,037					4,926
1,406,616		15,368	31,231	113,858	115,010
	2,371,863				
<u>1,431,653</u>	<u>2,371,863</u>	<u>15,368</u>	<u>31,231</u>	<u>113,858</u>	<u>119,936</u>
<u>\$ 2,234,773</u>	<u>\$ 2,372,514</u>	<u>\$ 16,396</u>	<u>\$ 31,231</u>	<u>\$ 113,858</u>	<u>\$ 315,559</u>

(Continued)

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2018**

	<u>Equipment Acquisition</u>	<u>DARE Donations</u>	<u>Inmate Fees Medical</u>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 83,169	\$ 2,031	\$ 36,052
Cash and Cash Equivalents in Segregated Accounts			
Receivables (Net of Allowance for Uncollectibles)			
Taxes			
Accounts			
Due from Other Funds			
Prepaid Items			
Due from Other Governments	76,290		
<b>Total Assets</b>	<u>\$ 159,459</u>	<u>\$ 2,031</u>	<u>\$ 36,052</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 19,373		\$ 6,988
Accrued Wages and Benefits			
Interfund Payable			
Due to Other Funds			
<b>Total Liabilities</b>	<u>19,373</u>		<u>6,988</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes			
Unavailable Revenue			
<b>Total Deferred Inflows of Resources</b>			
<b>FUND BALANCES:</b>			
Nonspendable			
Restricted	140,086	2,031	
Committed			29,064
<b>Total Fund Balances</b>	<u>140,086</u>	<u>2,031</u>	<u>29,064</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 159,459</u>	<u>\$ 2,031</u>	<u>\$ 36,052</u>

<u>Common Pleas Grants</u>	<u>Family and Children First Council</u>	<u>Emergency Management Grants</u>	<u>Concealed Handgun License</u>	<u>Council on Aging</u>	<u>Total Nonmajor Special Revenue</u>
\$ 2,732,777	\$ 245,299	\$ 105,949	\$ 332,131	\$ 89,776	\$ 23,554,261 86,397
				5,236,290	12,849,838
87,413		1,156	2,362		421,339
8,621	29,727	1,069	560		139,534
8,845	5,439	1,097	575		118,971
259,074	7,992			240,649	2,203,736
<u>\$ 3,096,730</u>	<u>\$ 288,457</u>	<u>\$ 109,271</u>	<u>\$ 335,628</u>	<u>\$ 5,566,715</u>	<u>\$ 39,374,076</u>
\$ 18,201	\$ 4,508	\$ 67	\$ 8,157		\$ 317,303
50,556	31,697	6,243	3,311		611,933
	45,000				274,228
	268	115			56,508
<u>68,757</u>	<u>81,473</u>	<u>6,425</u>	<u>11,468</u>		<u>1,259,972</u>
				5,124,074	12,578,370
132,162				345,217	1,791,699
<u>132,162</u>				<u>5,469,291</u>	<u>14,370,069</u>
8,845	5,439	1,097	575		118,971
2,886,966	201,545	101,749	323,585	97,424	20,698,847
					2,926,217
<u>2,895,811</u>	<u>206,984</u>	<u>102,846</u>	<u>324,160</u>	<u>97,424</u>	<u>23,744,035</u>
<u>\$ 3,096,730</u>	<u>\$ 288,457</u>	<u>\$ 109,271</u>	<u>\$ 335,628</u>	<u>\$ 5,566,715</u>	<u>\$ 39,374,076</u>

(Concluded)



**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2018**

	<b>Road Assessment Debt Service</b>	<b>Various Purpose Long-Term Obligation Bonds</b>	<b>Tax Incentive Project Debt</b>	<b>Total Nonmajor Debt Service</b>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents		\$ 941,868	\$ 890,137	\$ 1,832,005
Receivables (Net of Allowance for Uncollectibles)				
Taxes			309,435	309,435
Due from Other Governments			466,344	466,344
<b>Total Assets</b>		<u>\$ 941,868</u>	<u>\$ 1,665,916</u>	<u>\$ 2,607,784</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Property Taxes			309,435	309,435
Unavailable Revenue			233,172	233,172
<b>Total Deferred Inflows of Resources</b>			<u>542,607</u>	<u>542,607</u>
<b>FUND BALANCES:</b>				
Restricted			1,123,309	1,123,309
Committed		941,868		941,868
<b>Total Fund Balances</b>		<u>941,868</u>	<u>1,123,309</u>	<u>2,065,177</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<u>\$ 941,868</u>	<u>\$ 1,665,916</u>	<u>\$ 2,607,784</u>

**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, 2018**

	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>REVENUES:</b>					
Taxes	\$ 13,612,679	\$ 290,066			\$ 13,902,745
Charges for Services	8,304,838				8,304,838
Licenses and Permits	239,224				239,224
Fines and Forfeitures	411,356				411,356
Intergovernmental	8,930,625	473,131			9,403,756
Investment Earnings	49,217		58,796	1,074	109,087
Other	518,206		130,483		648,689
<b>Total Revenues</b>	<u>32,066,145</u>	<u>763,197</u>	<u>189,279</u>	<u>1,074</u>	<u>33,019,695</u>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	2,242,500	23,475			2,265,975
Public Safety	5,917,585				5,917,585
Health	8,864,776				8,864,776
Human Services	11,814,392				11,814,392
Conservation and Recreation	1,582,160				1,582,160
Community and Economic Development	994,119				994,119
Capital Outlay			1,632,132		1,632,132
Debt Service:					
Principal Retirements		1,360,000			1,360,000
Interest and Fiscal Charges		791,507	1,722		793,229
<b>Total Expenditures</b>	<u>31,415,532</u>	<u>2,174,982</u>	<u>1,633,854</u>		<u>35,224,368</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	650,613	(1,411,785)	(1,444,575)	1,074	(2,204,673)
<b>OTHER FINANCING SOURCES AND USES:</b>					
Transfers In	490,624	1,589,280	2,066,556		4,146,460
Proceeds from Sale of Capital Assets	9,762				9,762
Transfers Out	(373,341)	(10,544)	(63,369)		(447,254)
<b>Total Other Financing Sources and Uses</b>	<u>127,045</u>	<u>1,578,736</u>	<u>2,003,187</u>		<u>3,708,968</u>
<b>Net Change in Fund Balance</b>	777,658	166,951	558,612	1,074	1,504,295
<b>Fund Balance (Deficit) at Beginning of Year</b>	<u>22,966,377</u>	<u>1,898,226</u>	<u>2,741,659</u>	<u>87,569</u>	<u>27,693,831</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 23,744,035</u>	<u>\$ 2,065,177</u>	<u>\$ 3,300,271</u>	<u>\$ 88,643</u>	<u>\$ 29,198,126</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, 2018**

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Environmental Services</u>
<b>REVENUES:</b>			
Taxes			
Charges for Services	\$ 782,219	\$ 77,950	\$ 1,012,113
Licenses and Permits		40	
Fines and Forfeitures	9,245	338,367	
Intergovernmental			10,250
Investment Earnings			
Other	36,305	21,496	30,621
<b>Total Revenues</b>	<u>827,769</u>	<u>437,853</u>	<u>1,052,984</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	43,713	1,881,030	
Public Safety			
Health	594,968		
Human Services			
Conservation and Recreation			639,190
Community and Economic Development			
<b>Total Expenditures</b>	<u>638,681</u>	<u>1,881,030</u>	<u>639,190</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	189,088	(1,443,177)	413,794
<b>OTHER FINANCING SOURCES AND USES:</b>			
Transfers In			
Proceeds from Sale of Capital Assets			9,762
Transfers Out			(207,926)
<b>Total Other Financing Sources and Uses</b>	<u>0</u>	<u>0</u>	<u>(198,164)</u>
<b>Net Change in Fund Balance</b>	189,088	(1,443,177)	215,630
<b>Fund Balance (Deficit) at Beginning of Year</b>	1,034,536	4,411,976	2,986,996
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 1,223,624</u>	<u>\$ 2,968,799</u>	<u>\$ 3,202,626</u>

<u>Community Mental Health</u>	<u>Community Development Block Grant</u>	<u>Drug Law Enforcement</u>	<u>Child Support Enforcement Agency</u>	<u>County Home</u>	<u>Spring Lakes Park</u>
\$ 4,122,164		\$ 692,509	\$ 686,191	\$ 3,464,317	
492,019	\$ 66,650	51,217 236,534	1,403,464		
<u>4,614,183</u>	<u>34,913 101,563</u>	<u>38,084 1,018,344</u>	<u>83,925 2,173,580</u>	<u>64,390 3,528,707</u>	<u>0</u>
4,624,130		1,052,139			
			1,564,564	3,826,763	230
<u>4,624,130</u>	<u>160,737 160,737</u>	<u>1,052,139</u>	<u>1,564,564</u>	<u>3,826,763</u>	<u>230</u>
(9,947)	(59,174)	(33,795)	609,016	(298,056)	(230)
	4,024	28,856			
<u>0</u>	<u>4,024</u>	<u>28,856</u>	<u>0</u>	<u>0</u>	<u>0</u>
(9,947)	(55,150)	(4,939)	609,016	(298,056)	(230)
88,228	319,859	652,617	4,377,870	638,666	463
<u>\$ 78,281</u>	<u>\$ 264,709</u>	<u>\$ 647,678</u>	<u>\$ 4,986,886</u>	<u>\$ 340,610</u>	<u>\$ 233</u>

(Continued)

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>County Hotel Lodging</b>	<b>Hospital Levy</b>	<b>Adult Day Care</b>
<b>REVENUES:</b>			
Taxes	\$ 1,192,134	\$ 3,239,286	
Charges for Services			\$ 315,420
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental		398,777	
Investment Earnings	3,616		
Other	8,830		10,285
<b>Total Revenues</b>	1,204,580	3,638,063	325,705
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive			
Public Safety			
Health		3,645,678	
Human Services			244,658
Conservation and Recreation			
Community and Economic Development	833,382		
<b>Total Expenditures</b>	833,382	3,645,678	244,658
<b>Excess of Revenues Over (Under) Expenditures</b>	371,198	(7,615)	81,047
<b>OTHER FINANCING SOURCES AND USES:</b>			
Transfers In			
Proceeds from Sale of Capital Assets			
Transfers Out	(110,692)		
<b>Total Other Financing Sources and Uses</b>	(110,692)	0	0
<b>Net Change in Fund Balance</b>	260,506	(7,615)	81,047
<b>Fund Balance (Deficit) at Beginning of Year</b>	1,610,463	69,652	134,221
<b>Fund Balance (Deficit) at End of Year</b>	\$ 1,870,969	\$ 62,037	\$ 215,268

<u>Juvenile Court Grants</u>	<u>Parks and Trails Donations</u>	<u>Home Arrest</u>	<u>Indigent Drivers</u>	<u>Indigent Guardianship</u>	<u>Victim Witness Grants</u>
\$ 166,136	\$ 48,715	\$ 15,570	\$ 31,238	\$ 15,140	\$ 37,708
10,841	526		1,160		
2,932,599	1,000,000		925		351,295
21,937	45,601				
<u>3,131,513</u>	<u>1,102,144</u>	<u>15,570</u>	<u>33,323</u>	<u>16,676</u>	<u>453,477</u>
2,669,009		13,344	6,049	6,227	548,459
	942,740				
<u>2,669,009</u>	<u>942,740</u>	<u>13,344</u>	<u>6,049</u>	<u>6,227</u>	<u>548,459</u>
462,504	159,404	2,226	27,274	10,449	(94,982)
26,832	100,000				108,736
(2,325)			(24,608)		
<u>24,507</u>	<u>100,000</u>	<u>0</u>	<u>(24,608)</u>	<u>0</u>	<u>108,736</u>
487,011	259,404	2,226	2,666	10,449	13,754
944,642	2,112,459	13,142	28,565	103,409	106,182
<u>\$ 1,431,653</u>	<u>\$ 2,371,863</u>	<u>\$ 15,368</u>	<u>\$ 31,231</u>	<u>\$ 113,858</u>	<u>\$ 119,936</u>

(Continued)

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	Equipment Acquisition	DARE Donations	Inmate Fees Medical
<b>REVENUES:</b>			
Taxes			
Charges for Services	\$ 905		\$ 6,396
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental	306,264		
Investment Earnings			
Other	155		36,763
<b>Total Revenues</b>	<u>307,324</u>	<u>0</u>	<u>43,159</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	317,757		
Public Safety			41,480
Health			
Human Services			
Conservation and Recreation			
Community and Economic Development			
<b>Total Expenditures</b>	<u>317,757</u>	<u>0</u>	<u>41,480</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(10,433)	0	1,679
<b>OTHER FINANCING SOURCES AND USES:</b>			
Transfers In			
Proceeds from Sale of Capital Assets			
Transfers Out			
<b>Total Other Financing Sources and Uses</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balance</b>	(10,433)	0	1,679
<b>Fund Balance (Deficit) at Beginning of Year</b>	150,519	2,031	27,385
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 140,086</u>	<u>\$ 2,031</u>	<u>\$ 29,064</u>

<u>Common Pleas Grants</u>	<u>Family and Children First Council</u>	<u>Emergency Management Grants</u>	<u>Concealed Handgun License</u>	<u>Council on Aging</u>	<u>Total Nonmajor Special Revenue</u>
\$ 944,309	\$ 8,002			\$ 5,059,095	\$ 13,612,679
			\$ 239,184		8,304,838
735,816	416,560	\$ 99,572		479,900	239,224
17,139	5,821	31,308	2,922		411,356
<u>1,697,264</u>	<u>430,383</u>	<u>130,880</u>	<u>242,106</u>	<u>5,538,995</u>	<u>8,930,625</u>
					49,217
					518,206
					<u>32,066,145</u>
1,225,721		155,858	199,299		2,242,500
	627,487			5,550,920	5,917,585
					8,864,776
					11,814,392
					1,582,160
					994,119
<u>1,225,721</u>	<u>627,487</u>	<u>155,858</u>	<u>199,299</u>	<u>5,550,920</u>	<u>31,415,532</u>
471,543	(197,104)	(24,978)	42,807	(11,925)	650,613
	222,176				490,624
(27,790)					9,762
<u>(27,790)</u>	<u>222,176</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(373,341)</u>
					127,045
443,753	25,072	(24,978)	42,807	(11,925)	777,658
2,452,058	181,912	127,824	281,353	109,349	22,966,377
<u>\$ 2,895,811</u>	<u>\$ 206,984</u>	<u>\$ 102,846</u>	<u>\$ 324,160</u>	<u>\$ 97,424</u>	<u>\$ 23,744,035</u>

(Concluded)



**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Road Assessment Debt Service</u>	<u>Various Purpose Long-Term Obligation Bonds</u>	<u>Tax Incentive Project Debt</u>	<u>Total Nonmajor Debt Service</u>
<b>REVENUES:</b>				
Taxes			\$ 290,066	\$ 290,066
Intergovernmental			473,131	473,131
<b>Total Revenues</b>			<u>763,197</u>	<u>763,197</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive			23,475	23,475
Debt Service:				
Principal Retirements		725,000	635,000	1,360,000
Interest and Fiscal Charges		479,466	312,041	791,507
<b>Total Expenditures</b>		<u>1,204,466</u>	<u>970,516</u>	<u>2,174,982</u>
<b>Excess of Revenues Over (Under) Expenditures</b>		<u>(1,204,466)</u>	<u>(207,319)</u>	<u>(1,411,785)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In		1,278,976	310,304	1,589,280
Transfers Out	(9,870)	(674)		(10,544)
<b>Total Other Financing Sources and Uses</b>	<u>(9,870)</u>	<u>1,278,302</u>	<u>310,304</u>	<u>1,578,736</u>
<b>Net Change in Fund Balance</b>	(9,870)	73,836	102,985	166,951
<b>Fund Balance (Deficit) at Beginning of Year</b>	<u>9,870</u>	<u>868,032</u>	<u>1,020,324</u>	<u>1,898,226</u>
<b>Fund Balance (Deficit) at End of Year</b>		<u>\$ 941,868</u>	<u>\$ 1,123,309</u>	<u>\$ 2,065,177</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Taxes	\$ 34,170,530	\$ 34,170,530	\$ 34,467,731	\$ 297,201
Charges for Services	7,556,130	7,641,373	8,039,369	397,996
Licenses and Permits	1,028,000	1,028,000	1,365,459	337,459
Fines and Forfeitures	297,400	297,400	283,485	(13,915)
Intergovernmental	5,455,852	5,455,852	6,443,024	987,172
Interest	1,732,000	1,732,000	2,552,243	820,243
Other	1,058,215	1,058,215	2,013,877	955,662
<b>Total Revenues</b>	<b>51,298,127</b>	<b>51,383,370</b>	<b>55,165,188</b>	<b>3,781,818</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Legislative and Executive Commissioners</b>				
Personal Services	722,204	1,221,613	1,217,148	4,465
Contractual Services	789,002	780,554	771,271	9,283
Materials and Supplies	13,500	3,500	1,457	2,043
Capital Outlay	257,431	240,031	232,994	7,037
Other	1,739,991	1,478,984	1,206,554	272,430
<b>Total - Commissioners</b>	<b>3,522,128</b>	<b>3,724,682</b>	<b>3,429,424</b>	<b>295,258</b>
<b>Auditor</b>				
Personal Services	846,691	849,221	835,680	13,541
Contractual Services	30,720	30,720	28,367	2,353
Materials and Supplies	8,210	8,028	6,117	1,911
Capital Outlay	2,000	8,000	7,596	404
Other	9,900	9,250	7,545	1,705
<b>Total - Auditor</b>	<b>897,521</b>	<b>905,219</b>	<b>885,305</b>	<b>19,914</b>
<b>Treasurer</b>				
Personal Services	422,913	422,913	411,523	11,390
Contractual Services	5,742	5,742	3,433	2,309
Materials and Supplies	2,200	2,200	2,115	85
Other	31,327	31,327	31,096	231
<b>Total - Treasurer</b>	<b>462,182</b>	<b>462,182</b>	<b>448,167</b>	<b>14,015</b>
<b>Prosecuting Attorney</b>				
Personal Services	1,757,711	1,718,801	1,716,068	2,733
Salaries and Wages	255,088	286,098	285,737	361
Contractual Services	34,535	34,871	34,114	757
Materials and Supplies	15,949	14,334	13,782	552
Capital Outlay	9,501	8,611	8,022	589
Other	32,650	36,240	33,797	2,443
<b>Total - Prosecuting Attorney</b>	<b>2,105,434</b>	<b>2,098,955</b>	<b>2,091,520</b>	<b>7,435</b>
<b>Budget Commission</b>				
Other	500	500		500
<b>Total - Budget Commission</b>	<b>500</b>	<b>500</b>		<b>500</b>
<b>Bureau of Inspection</b>				
Contractual Services	80,000	80,000	76,674	3,326
<b>Total - Bureau of Inspection</b>	<b>80,000</b>	<b>80,000</b>	<b>76,674</b>	<b>3,326</b>
<b>Data Processing</b>				
Personal Services	741,434	779,307	776,091	3,216
Contractual Services	236,410	471,874	470,279	1,595
Materials and Supplies	3,500	4,147	4,020	127
Capital Outlay	100,000	120,922	120,250	672
Other	10,000	2,474	2,165	309
<b>Total - Data Processing</b>	<b>1,091,344</b>	<b>1,378,724</b>	<b>1,372,805</b>	<b>5,919</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Personnel</b>				
Personal Services	436,087	409,783	329,483	80,300
Contractual Services	121,557	134,420	127,004	7,416
Materials and Supplies	2,000	1,471	1,130	341
Capital Outlay	4,100	18,900	18,295	605
Other	6,800	5,000	2,254	2,746
<b>Total - Personnel</b>	<b>570,544</b>	<b>569,574</b>	<b>478,166</b>	<b>91,408</b>
<b>Microfilm</b>				
Personal Services	188,237	188,325	158,454	29,871
<b>Total - Microfilm</b>	<b>188,237</b>	<b>188,325</b>	<b>158,454</b>	<b>29,871</b>
<b>Service Garage</b>				
Personal Services	174,042	176,892	175,851	1,041
Contractual Services	8,824	10,825	10,805	20
Materials and Supplies	65,866	58,875	56,289	2,586
Capital Outlay	3,422	3,000	2,780	220
Other	1,825	1,825	750	1,075
<b>Total - Service Garage</b>	<b>253,979</b>	<b>251,417</b>	<b>246,475</b>	<b>4,942</b>
<b>Utilities</b>				
Materials and Supplies	1,756,210	1,639,976	1,493,140	146,836
<b>Total - Utilities</b>	<b>1,756,210</b>	<b>1,639,976</b>	<b>1,493,140</b>	<b>146,836</b>
<b>Records and Information</b>				
Personal Services	221,606	221,646	217,283	4,363
Contractual Services	7,500	8,400	7,815	585
Materials and Supplies	1,680	1,551	1,234	317
Capital Outlay	10,000	2,000	1,676	324
Other	7,050	13,573	11,804	1,769
<b>Total - Records and Information</b>	<b>247,836</b>	<b>247,170</b>	<b>239,812</b>	<b>7,358</b>
<b>Risk Management</b>				
Personal Services	360,928	360,960	355,127	5,833
Contractual Services	37,000	36,968	27,587	9,381
Materials and Supplies	5,200	5,200	743	4,457
Other	2,090	2,050	1,050	1,000
<b>Total - Risk Management</b>	<b>405,218</b>	<b>405,178</b>	<b>384,507</b>	<b>20,671</b>
<b>Insurance</b>				
Contractual Services	359,700	407,218	404,419	2,799
Capital Outlay		17,850	17,850	
Other	300	300		300
<b>Total - Insurance</b>	<b>360,000</b>	<b>425,368</b>	<b>422,269</b>	<b>3,099</b>
<b>Office of Finance</b>				
Personal Services	139,847	150,961	148,254	2,707
Materials and Supplies	400	400		400
Capital Outlay	350	350		350
Other	850	850	169	681
<b>Total - Office of Finance</b>	<b>141,447</b>	<b>152,561</b>	<b>148,423</b>	<b>4,138</b>
<b>Miscellaneous</b>				
Personal Services	200,000	35,368		35,368
Contractual Services	340,000	340,000	313,419	26,581
Capital Outlay	100,000	100,000	87,074	12,926
Other	95,417	110,458	110,458	
<b>Total - Miscellaneous</b>	<b>735,417</b>	<b>585,826</b>	<b>510,951</b>	<b>74,875</b>
<b>Unclaimed Funds</b>				
Other	454,335	454,335	5,406	448,929
<b>Total - Unclaimed Funds</b>	<b>454,335</b>	<b>454,335</b>	<b>5,406</b>	<b>448,929</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Board of Elections</b>				
Personal Services	635,268	635,410	618,755	16,655
Contractual Services	96,422	104,713	102,414	2,299
Materials and Supplies	61,250	34,278	17,497	16,781
Capital Outlay	39,690	39,690	33,936	5,754
Other	258,578	288,750	202,040	86,710
<b>Total - Board of Elections</b>	<b>1,091,208</b>	<b>1,102,841</b>	<b>974,642</b>	<b>128,199</b>
<b>Building and Grounds</b>				
Capital Outlay	9,916,099	11,068,970	7,421,131	3,647,839
<b>Total - Building and Grounds</b>	<b>9,916,099</b>	<b>11,068,970</b>	<b>7,421,131</b>	<b>3,647,839</b>
<b>Maintenance and Operations</b>				
Personal Services	1,415,805	1,415,805	1,403,304	12,501
Contractual Services	559,159	572,984	565,003	7,981
Materials and Supplies	476,701	439,420	427,733	11,687
Capital Outlay	130,257	128,066	124,324	3,742
Other	4,763	7,123	4,493	2,630
<b>Total - Maintenance and Operations</b>	<b>2,586,685</b>	<b>2,563,398</b>	<b>2,524,857</b>	<b>38,541</b>
<b>Recorder</b>				
Personal Services	457,412	500,604	395,289	105,315
Contractual Services	129,638	31,500	25,594	5,906
Materials and Supplies	91,897	20,219	19,493	726
Capital Outlay	173,014	45,000	38,060	6,940
Other	15,903	11,024	3,705	7,319
<b>Total - Recorder</b>	<b>867,864</b>	<b>608,347</b>	<b>482,141</b>	<b>126,206</b>
<b>Total - Legislative and Executive</b>	<b>27,734,188</b>	<b>28,913,548</b>	<b>23,794,269</b>	<b>5,119,279</b>
<b>Judicial</b>				
<b>Court of Appeals</b>				
Other	51,000	51,000	44,032	6,968
<b>Total - Court of Appeals</b>	<b>51,000</b>	<b>51,000</b>	<b>44,032</b>	<b>6,968</b>
<b>Common Pleas Court</b>				
Personal Services	1,828,224	1,914,827	1,892,956	21,871
Contractual Services	8,024	7,724	7,044	680
Materials and Supplies	7,004	8,004	7,785	219
Other	52,228	50,384	46,667	3,717
<b>Total - Common Pleas Court</b>	<b>1,895,480</b>	<b>1,980,939</b>	<b>1,954,452</b>	<b>26,487</b>
<b>Juvenile Court</b>				
Personal Services	2,427,889	2,324,797	2,318,714	6,083
Contractual Services	143,903	105,432	84,536	20,896
Materials and Supplies	24,482	25,088	25,070	18
Capital Outlay	2,640	138,403	138,403	
Other	38,431	27,573	24,952	2,621
<b>Total - Juvenile Court</b>	<b>2,637,345</b>	<b>2,621,293</b>	<b>2,591,675</b>	<b>29,618</b>
<b>Probate Court</b>				
Personal Services	396,864	421,424	411,229	10,195
Contractual Services	7,245	7,563	4,738	2,825
Materials and Supplies	3,649	3,649	1,954	1,695
Other	1,615	1,615	1,460	155
<b>Total - Probate Court</b>	<b>409,373</b>	<b>434,251</b>	<b>419,381</b>	<b>14,870</b>
<b>Clerk of Courts</b>				
Personal Services	1,002,134	1,002,135	951,026	51,109
Contractual Services	34,487	34,410	26,286	8,124
Materials and Supplies	29,328	28,567	23,430	5,137
Other	19,174	15,645	9,144	6,501
<b>Total - Clerk of Courts</b>	<b>1,085,123</b>	<b>1,080,757</b>	<b>1,009,886</b>	<b>70,871</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Xenia Municipal Court				
Personal Services	121,689	129,438	129,186	252
Contractual Services	57,156	56,256	54,219	2,037
Other	12,166	11,316	9,844	1,472
Total - Xenia Municipal Court	<u>191,011</u>	<u>197,010</u>	<u>193,249</u>	<u>3,761</u>
Fairborn Municipal Court				
Personal Services	180,602	180,602	171,635	8,967
Contractual Services	57,156	57,156	54,219	2,937
Other	22,500	22,500	4,065	18,435
Total - Fairborn Municipal Court	<u>260,258</u>	<u>260,258</u>	<u>229,919</u>	<u>30,339</u>
Domestic Relations Court				
Personal Services	959,113	939,114	919,729	19,385
Contractual Services	16,200	36,200	31,640	4,560
Materials and Supplies	8,090	5,550	4,729	821
Capital Outlay	2,000	4,500	4,301	199
Other	13,000	13,000	10,705	2,295
Total - Domestic Relations Court	<u>998,403</u>	<u>998,364</u>	<u>971,104</u>	<u>27,260</u>
Public Defender				
Personal Services	569,400	574,716	574,035	681
Contractual Services	545,649	536,709	383,750	152,959
Materials and Supplies	5,340	3,712	3,441	271
Capital Outlay	25,933	25,581	24,557	1,024
Other	9,400	10,860	4,215	6,645
Total - Public Defender	<u>1,155,722</u>	<u>1,151,578</u>	<u>989,998</u>	<u>161,580</u>
Total - Judicial	<u>8,683,715</u>	<u>8,775,450</u>	<u>8,403,696</u>	<u>371,754</u>
Total - General Government:	<u>36,417,903</u>	<u>37,688,998</u>	<u>32,197,965</u>	<u>5,491,033</u>
Public Safety				
Coroner				
Personal Services	413,560	425,877	424,700	1,177
Contractual Services	225,708	220,108	217,946	2,162
Materials and Supplies	4,100	4,100	3,350	750
Other	6,179	5,462	4,303	1,159
Total - Coroner	<u>649,547</u>	<u>655,547</u>	<u>650,299</u>	<u>5,248</u>
Juvenile Detention				
Personal Services	1,104,285	1,089,407	1,020,152	69,255
Contractual Services	26,155	21,410	18,033	3,377
Materials and Supplies	31,688	33,086	32,965	121
Capital Outlay	750	3,975	3,973	2
Other	5,070	5,070	4,838	232
Total - Juvenile Detention	<u>1,167,948</u>	<u>1,152,948</u>	<u>1,079,961</u>	<u>72,987</u>
Sheriff - Administration				
Personal Services	1,816,825	1,816,824	1,734,486	82,338
Contractual Services	129,803	129,758	103,534	26,224
Materials and Supplies	68,871	68,805	63,673	5,132
Capital Outlay	29,400	29,400	25,814	3,586
Other	32,079	77,079	70,513	6,566
Total - Sheriff - Administration	<u>2,076,978</u>	<u>2,121,866</u>	<u>1,998,020</u>	<u>123,846</u>
Building Regulations				
Personal Services	978,351	892,109	886,791	5,318
Contractual Services	89,780	231,701	207,302	24,399
Materials and Supplies	5,304	8,587	8,225	362
Capital Outlay	8,439	9,806	9,735	71
Other	10,470	8,844	4,510	4,334
Total - Building Regulations	<u>1,092,344</u>	<u>1,151,047</u>	<u>1,116,563</u>	<u>34,484</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Sheriff - Law Enforcement</b>				
Personal Services	4,297,648	4,268,147	4,224,384	43,763
Contractual Services	222,020	139,037	117,115	21,922
Materials and Supplies	62,916	68,904	63,885	5,019
Capital Outlay	317,116	394,616	324,865	69,751
Other	37,268	37,259	31,876	5,383
<b>Total - Sheriff - Law Enforcement</b>	<b>4,936,968</b>	<b>4,907,963</b>	<b>4,762,125</b>	<b>145,838</b>
<b>Sheriff - Corrections</b>				
Personal Services	7,510,704	7,510,704	7,081,392	429,312
Contractual Services	971,996	999,996	893,818	106,178
Materials and Supplies	113,656	113,487	105,187	8,300
Capital Outlay	88,075	60,075	25,990	34,085
Other	37,213	37,213	20,495	16,718
<b>Total - Sheriff - Corrections</b>	<b>8,721,644</b>	<b>8,721,475</b>	<b>8,126,882</b>	<b>594,593</b>
<b>Total - Public Safety</b>	<b>18,645,429</b>	<b>18,710,846</b>	<b>17,733,850</b>	<b>976,996</b>
<b>Public Works</b>				
<b>County Engineer</b>				
Personal Services	99,846	115,031	103,953	11,078
Capital Outlay	3,500	3,480	725	2,755
<b>Total - County Engineer</b>	<b>103,346</b>	<b>118,511</b>	<b>104,678</b>	<b>13,833</b>
<b>Department of Public Works</b>				
Personal Services	420,675	382,879	382,879	
Contractual Services	451,752	225,513	100,380	125,133
Materials and Supplies	15,322	14,653	14,653	
Capital Outlay	145,181	126,233	126,155	78
Other	5,050			
<b>Total - Department of Public Works</b>	<b>1,037,980</b>	<b>749,278</b>	<b>624,067</b>	<b>125,211</b>
<b>Total - Public Works</b>	<b>1,141,326</b>	<b>867,789</b>	<b>728,745</b>	<b>139,044</b>
<b>Health</b>				
<b>Vital Statistics</b>				
Other	1,332	2,493	2,456	37
<b>Total - Vital Statistics</b>	<b>1,332</b>	<b>2,493</b>	<b>2,456</b>	<b>37</b>
<b>Other Health</b>				
Other	425,004	443,362	443,362	
<b>Total - Other Health</b>	<b>425,004</b>	<b>443,362</b>	<b>443,362</b>	
<b>Total - Health</b>	<b>426,336</b>	<b>445,855</b>	<b>445,818</b>	<b>37</b>
<b>Human Services</b>				
<b>Veteran's Service Commission</b>				
Personal Services	633,448	638,969	635,173	3,796
Contractual Services	134,936	117,447	106,564	10,883
Materials and Supplies	10,575	12,539	12,539	
Capital Outlay	3,200	750	750	
Other	82,747	94,282	90,859	3,423
<b>Total - Veteran's Service Commission</b>	<b>864,906</b>	<b>863,987</b>	<b>845,885</b>	<b>18,102</b>
<b>Total - Human Services</b>	<b>864,906</b>	<b>863,987</b>	<b>845,885</b>	<b>18,102</b>
<b>Conservation and Recreation</b>				
<b>Parks and Trails</b>				
Personal Services	1,983,201	2,016,912	2,016,912	
Contractual Services	97,283	100,602	100,602	
Materials and Supplies	98,320	104,531	104,531	
Capital Outlay	11,100	61,102	61,102	
Other	20,368	8,862	8,862	
<b>Total - Parks and Trails</b>	<b>2,210,272</b>	<b>2,292,009</b>	<b>2,292,009</b>	

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Agriculture				
Contractual Services	39,000	40,348	38,700	1,648
Other	492,298	493,598	493,582	16
Total - Agriculture	<u>531,298</u>	<u>533,946</u>	<u>532,282</u>	<u>1,664</u>
Total - Conservation and Recreation	<u>2,741,570</u>	<u>2,825,955</u>	<u>2,824,291</u>	<u>1,664</u>
Community and Economic Development				
Department of Development				
Personal Services	387,356	402,037	400,412	1,625
Contractual Services	31,223	31,222	28,548	2,674
Materials and Supplies	4,473	4,473	3,879	594
Capital Outlay	3,579	6,999	6,553	446
Other	48,175	528,209	527,676	533
Total - Department of Development	<u>474,806</u>	<u>972,940</u>	<u>967,068</u>	<u>5,872</u>
Total - Community and Economic Development	<u>474,806</u>	<u>972,940</u>	<u>967,068</u>	<u>5,872</u>
Total Expenditures	<u>60,712,276</u>	<u>62,376,370</u>	<u>55,743,622</u>	<u>6,632,748</u>
Excess of Revenues Over (Under) Expenditures	<u>(9,414,149)</u>	<u>(10,993,000)</u>	<u>(578,434)</u>	<u>10,414,566</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	393,000	393,000	54,723	(338,277)
Proceeds from Sale of Capital Assets	10,000	10,000	70,989	60,989
Advances In	100,000	100,000	140,000	40,000
Transfers Out	(5,739,017)	(7,782,629)	(4,149,054)	3,633,575
Advances Out	(165,000)	(155,000)	(80,700)	74,300
Repayment of Loans to Other Governments			25,000	25,000
Loans to Other Governments		(10,000)	(10,000)	
Total Other Financing Sources and Uses	<u>(5,401,017)</u>	<u>(7,444,629)</u>	<u>(3,949,042)</u>	<u>3,495,587</u>
Net Change in Fund Balance	(14,815,166)	(18,437,629)	(4,527,476)	13,910,153
Fund Balance (Deficit) at Beginning of Year	32,105,969	32,105,969	32,105,969	
Prior Year Encumbrances Appropriated	<u>5,076,088</u>	<u>5,076,088</u>	<u>5,076,088</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 22,366,891</u>	<u>\$ 18,744,428</u>	<u>\$ 32,654,581</u>	<u>\$ 13,910,153</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**MOTOR VEHICLE, ROAD AND BRIDGE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 863,750	\$ 863,750	\$ 854,531	\$ (9,219)
Special Assessments	38,000	38,000	31,749	(6,251)
Charges for Services	175,000	175,000	239,952	64,952
Fines and Forfeitures	125,000	125,000	125,527	527
Intergovernmental	6,056,100	6,351,788	7,047,527	695,739
Interest	20,000	20,000	51,600	31,600
Other	25,000	25,000	7,060	(17,940)
Total Revenues	<u>7,302,850</u>	<u>7,598,538</u>	<u>8,357,946</u>	<u>759,408</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works				
County Engineer - MVGT				
Personal Services	3,169,628	3,170,038	2,969,164	200,874
Contractual Services	457,264	494,763	363,466	131,297
Materials and Supplies	1,702,649	1,649,385	1,372,086	277,299
Capital Outlay	4,111,465	4,822,447	3,481,170	1,341,277
Other	89,000	94,000	80,849	13,151
Total - County Engineer - MVGT	<u>9,530,006</u>	<u>10,230,633</u>	<u>8,266,735</u>	<u>1,963,898</u>
County Engineer - Bridge				
Personal Services	274,590	277,131	268,935	8,196
Contractual Services	106,778	121,000	104,941	16,059
Materials and Supplies	402,746	387,864	67,138	320,726
Capital Outlay	550,000	550,000	287,525	262,475
Other	5,000	5,000		5,000
Total - County Engineer - Bridge	<u>1,339,114</u>	<u>1,340,995</u>	<u>728,539</u>	<u>612,456</u>
County Engineer - Ditches				
Contractual Services	113,043	113,043	23,704	89,339
Materials and Supplies	16,000	16,000		16,000
Capital Outlay	3,000	3,000		3,000
Other	1,444	1,443		1,443
Total - County Engineer - Ditches	<u>133,487</u>	<u>133,486</u>	<u>23,704</u>	<u>109,782</u>
Total Expenditures	<u>11,002,607</u>	<u>11,705,114</u>	<u>9,018,978</u>	<u>2,686,136</u>
Excess of Revenues Over (Under) Expenditures	(3,699,757)	(4,106,576)	(661,032)	3,445,544
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds from Sale of Capital Assets			30,000	30,000
Total Other Financing Sources and Uses			<u>30,000</u>	<u>30,000</u>
Net Change in Fund Balance	(3,699,757)	(4,106,576)	(631,032)	3,475,544
Fund Balance (Deficit) at Beginning of Year	9,097,478	9,097,478	9,097,478	
Prior Year Encumbrances Appropriated	789,401	789,401	789,401	
Fund Balance (Deficit) at End of Year	<u>\$ 6,187,122</u>	<u>\$ 5,780,303</u>	<u>\$ 9,255,847</u>	<u>\$ 3,475,544</u>



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**DEPARTMENT OF JOB AND FAMILY SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 6,200,000	\$ 6,200,000	\$ 6,158,369	\$ (41,631)
Other	3,930,000	3,930,000	146,185	(3,783,815)
Total Revenues	<u>10,130,000</u>	<u>10,130,000</u>	<u>6,304,554</u>	<u>(3,825,446)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Work Force Investment				
Contractual Services	1,057,409	1,057,409	569,056	488,353
Materials and Supplies	10,000	10,000	303	9,697
Capital Outlay	10,000	10,000	2,073	7,927
Other	4,000	4,000	98	3,902
Total - Work Force Investment	<u>1,081,409</u>	<u>1,081,409</u>	<u>571,530</u>	<u>509,879</u>
Public Assistance				
Personal Services	8,044,780	7,817,280	3,524,209	4,293,071
Contractual Services	2,333,429	2,586,800	2,387,858	198,942
Materials and Supplies	148,252	122,033	75,176	46,857
Capital Outlay	62,000	77,000	67,305	9,695
Other	164,196	148,000	(41,571)	189,571
Total - Public Assistance	<u>10,752,657</u>	<u>10,751,113</u>	<u>6,012,977</u>	<u>4,738,136</u>
Total Expenditures	<u>11,834,066</u>	<u>11,832,522</u>	<u>6,584,507</u>	<u>5,248,015</u>
Excess of Revenues Over (Under) Expenditures	(1,704,066)	(1,702,522)	(279,953)	1,422,569
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	270,000	270,000	278,777	8,777
Proceeds from Sale of Capital Assets			581	581
Total Other Financing Sources and Uses	<u>270,000</u>	<u>270,000</u>	<u>279,358</u>	<u>9,358</u>
Net Change in Fund Balance	(1,434,066)	(1,432,522)	(595)	1,431,927
Fund Balance (Deficit) at Beginning of Year	1,431,412	1,431,412	1,431,412	
Prior Year Encumbrances Appropriated	<u>3,577</u>	<u>3,577</u>	<u>3,577</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 923</u>	<u>\$ 2,467</u>	<u>\$ 1,434,394</u>	<u>\$ 1,431,927</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CHILDREN SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 5,348,700	\$ 5,348,700	\$ 5,286,671	\$ (62,029)
Charges for Services	50,000	50,000	35,325	(14,675)
Intergovernmental	5,366,700	5,366,700	4,860,449	(506,251)
Other			2,921	2,921
Total Revenues	<u>10,765,400</u>	<u>10,765,400</u>	<u>10,185,366</u>	<u>(580,034)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Childrens Services				
Personal Services	466,000	429,000	329,003	99,997
Contractual Services	7,788,921	8,101,372	6,954,517	1,146,855
Materials and Supplies	86,900	66,143	50,287	15,856
Capital Outlay	80,000			
Other	95,100	56,600	48,341	8,259
Total - Childrens Services	<u>8,516,921</u>	<u>8,653,115</u>	<u>7,382,148</u>	<u>1,270,967</u>
Children Services - Protect Ohio				
Contractual Services	<u>2,750,000</u>	<u>3,310,000</u>	<u>3,180,105</u>	<u>129,895</u>
Total - Children Services - Protect Ohio	<u>2,750,000</u>	<u>3,310,000</u>	<u>3,180,105</u>	<u>129,895</u>
Total Expenditures	<u>11,266,921</u>	<u>11,963,115</u>	<u>10,562,253</u>	<u>1,400,862</u>
Net Change in Fund Balance	(501,521)	(1,197,715)	(376,887)	820,828
Fund Balance (Deficit) at Beginning of Year	9,927,140	9,927,140	9,927,140	
Prior Year Encumbrances Appropriated	<u>354,401</u>	<u>354,401</u>	<u>354,401</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 9,780,020</u>	<u>\$ 9,083,826</u>	<u>\$ 9,904,654</u>	<u>\$ 820,828</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**BOARD OF DEVELOPMENTAL DISABILITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 11,485,000	\$ 11,485,000	\$ 11,350,265	\$ (134,735)
Charges for Services	60,000	60,000	375,210	315,210
Intergovernmental	4,177,500	4,177,500	4,933,558	756,058
Other			12,167	12,167
Total Revenues	<u>15,722,500</u>	<u>15,722,500</u>	<u>16,671,200</u>	<u>948,700</u>
<b>EXPENDITURES:</b>				
Current:				
Health				
Developmental Disabilities				
Personal Services	10,627,579	10,628,579	8,646,834	1,981,745
Contractual Services	8,504,642	14,504,169	12,457,364	2,046,805
Materials and Supplies	710,000	710,000	220,439	489,561
Capital Outlay	368,115	364,000	54,241	309,759
Other	374,500	371,000	189,206	181,794
Total Expenditures	<u>20,584,836</u>	<u>26,577,748</u>	<u>21,568,084</u>	<u>5,009,664</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,862,336)</u>	<u>(10,855,248)</u>	<u>(4,896,884)</u>	<u>5,958,364</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers Out		<u>(2,000,000)</u>		<u>2,000,000</u>
Total Other Financing Sources and Uses		<u>(2,000,000)</u>		<u>2,000,000</u>
Net Change in Fund Balance	(4,862,336)	(12,855,248)	(4,896,884)	7,958,364
Fund Balance (Deficit) at Beginning of Year	23,738,777	23,738,777	23,738,777	
Prior Year Encumbrances Appropriated	<u>8,507</u>	<u>8,507</u>	<u>8,507</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 18,884,948</u>	<u>\$ 10,892,036</u>	<u>\$ 18,850,400</u>	<u>\$ 7,958,364</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**DOG AND KENNEL**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 975,000	\$ 975,000	\$ 778,124	\$ (196,876)
Fines and Forfeitures	8,000	8,000	9,245	1,245
Other	15,000	15,000	31,351	16,351
Total Revenues	<u>998,000</u>	<u>998,000</u>	<u>818,720</u>	<u>(179,280)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive				
Auditor				
Personal Services	32,938	32,948	30,804	2,144
Materials and Supplies	9,700	9,700	8,413	1,287
Other	125,700	125,690	4,573	121,117
Total - Auditor	<u>168,338</u>	<u>168,338</u>	<u>43,790</u>	<u>124,548</u>
Health				
Dog and Kennel				
Personal Services	611,469	611,471	514,178	97,293
Contractual Services	105,363	99,960	78,527	21,433
Materials and Supplies	24,059	33,167	23,256	9,911
Capital Outlay	15,076	5,000	2,964	2,036
Other	11,312	11,236	6,155	5,081
Total - Dog and Kennel	<u>767,279</u>	<u>760,834</u>	<u>625,080</u>	<u>135,754</u>
Total Expenditures	<u>935,617</u>	<u>929,172</u>	<u>668,870</u>	<u>260,302</u>
Excess of Revenues Over (Under) Expenditures	62,383	68,828	149,850	81,022
<b>OTHER FINANCING SOURCES AND USES:</b>				
Advances Out	(60,000)	(60,000)	(60,000)	
Total Other Financing Sources and Uses	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	
Net Change in Fund Balance	2,383	8,828	89,850	81,022
Fund Balance (Deficit) at Beginning of Year	1,149,546	1,149,546	1,149,546	
Prior Year Encumbrances Appropriated	<u>50,110</u>	<u>50,110</u>	<u>50,110</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,202,039</u>	<u>\$ 1,208,484</u>	<u>\$ 1,289,506</u>	<u>\$ 81,022</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**REAL ESTATE ASSESSMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Charges for Services	\$ 80,000	\$ 80,000	\$ 77,950	\$ (2,050)
Licenses and Permits			40	40
Fines and Forfeitures	375,000	375,000	338,367	(36,633)
Other	8,500	8,500	18,009	9,509
Total Revenues	463,500	463,500	434,366	(29,134)
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive				
Auditor				
Personal Services	150,414	175,814	161,446	14,368
Contractual Services	1,257,332	2,207,332	2,195,851	11,481
Materials and Supplies	12,425	33,203	32,372	831
Capital Outlay	11,000	11,000	680	10,320
Other	37,000	36,900	25,130	11,770
Total - Auditor	1,468,171	2,464,249	2,415,479	48,770
Treasurer				
Personal Services	117,570	117,570	114,505	3,065
Contractual Services	1,388	1,388	498	890
Materials and Supplies	5,900	5,900	744	5,156
Other	32,538	32,538	13,956	18,582
Total - Treasurer	157,396	157,396	129,703	27,693
Prosecuting Attorney				
Personal Services	45,667	47,267	43,610	3,657
Contractual Services	68,000	68,000	56,426	11,574
Materials and Supplies	3,000	3,000	168	2,832
Capital Outlay	3,771	3,771	3,278	493
Other	15,000	25,000	10,932	14,068
Total - Prosecuting Attorney	135,438	147,038	114,414	32,624
Board of Revision				
Contractual Services	15,432	15,432	12,984	2,448
Materials and Supplies	5,262	5,000	4,179	821
Other	1,500	1,500	125	1,375
Total - Board of Revision	22,194	21,932	17,288	4,644
Geographic Information Systems				
Personal Services	232,969	246,495	241,716	4,779
Contractual Services	254,279	240,779	204,331	36,448
Materials and Supplies	4,000	4,000	3,660	340
Capital Outlay	30,000	30,000	23,126	6,874
Other	10,000	9,974	4,766	5,208
Total - Geographic Information Systems	531,248	531,248	477,599	53,649
Total Expenditures	2,314,447	3,321,863	3,154,483	167,380
Net Change in Fund Balance	(1,850,947)	(2,858,363)	(2,720,117)	138,246
Fund Balance (Deficit) at Beginning of Year	4,090,905	4,090,905	4,090,905	
Prior Year Encumbrances Appropriated	347,286	347,286	347,286	
Fund Balance (Deficit) at End of Year	\$ 2,587,244	\$ 1,579,828	\$ 1,718,074	\$ 138,246

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**ENVIRONMENTAL SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 969,800	\$ 970,472	\$ 1,010,863	\$ 40,391
Intergovernmental	10,250	10,250	10,250	
Other	23,000	23,000	28,005	5,005
Total Revenues	<u>1,003,050</u>	<u>1,003,722</u>	<u>1,049,118</u>	<u>45,396</u>
<b>EXPENDITURES:</b>				
Current:				
Conservation and Recreation				
Sanitary Engineer				
Personal Services	433,348	433,348	339,455	93,893
Contractual Services	258,569	266,198	236,097	30,101
Materials and Supplies	93,962	71,967	69,966	2,001
Capital Outlay	9,150	9,150	7,854	1,296
Other	14,934	14,049	6,087	7,962
Total Expenditures	<u>809,963</u>	<u>794,712</u>	<u>659,459</u>	<u>135,253</u>
Excess of Revenues Over (Under) Expenditures	193,087	209,010	389,659	180,649
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds from Sale of Capital Assets			9,762	9,762
Advances In	5,000	5,000		(5,000)
Transfers Out	(209,926)	(209,926)	(207,926)	2,000
Advances Out	(10,500)	(10,500)		10,500
Total Other Financing Sources and Uses	<u>(215,426)</u>	<u>(215,426)</u>	<u>(198,164)</u>	<u>17,262</u>
Net Change in Fund Balance	(22,339)	(6,416)	191,495	197,911
Fund Balance (Deficit) at Beginning of Year	2,883,593	2,883,593	2,883,593	
Prior Year Encumbrances Appropriated	30,439	30,439	30,439	
Fund Balance (Deficit) at End of Year	<u>\$ 2,891,693</u>	<u>\$ 2,907,616</u>	<u>\$ 3,105,527</u>	<u>\$ 197,911</u>

**GREENE COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
COMMUNITY MENTAL HEALTH  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 4,184,100	\$ 4,184,100	\$ 4,132,111	\$ (51,989)
Intergovernmental	493,000	493,000	492,019	(981)
Total Revenues	<u>4,677,100</u>	<u>4,677,100</u>	<u>4,624,130</u>	<u>(52,970)</u>
EXPENDITURES:				
Current:				
Health				
Community Mental Health				
Contractual Services	27,000	27,000	24,217	2,783
Other	4,600,000	4,600,000	4,599,913	87
Total Expenditures	<u>4,627,000</u>	<u>4,627,000</u>	<u>4,624,130</u>	<u>2,870</u>
Net Change in Fund Balance	50,100	50,100		(50,100)
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 50,100</u>	<u>\$ 50,100</u>	<u></u>	<u>\$ (50,100)</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMUNITY DEVELOPMENT BLOCK GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 242,000	\$ 246,162	\$ 66,650	\$ (179,512)
Other	14,995	22,427	35,008	12,581
Total Revenues	<u>256,995</u>	<u>268,589</u>	<u>101,658</u>	<u>(166,931)</u>
<b>EXPENDITURES:</b>				
Current:				
Community and Economic Development				
Department of Development				
Contractual Services	373,700	391,883	100,578	291,305
Materials and Supplies	8,938	8,902	746	8,156
Capital Outlay	3,000	8,661	6,051	2,610
Other	132,480	130,870	89,689	41,181
Total Expenditures	<u>518,118</u>	<u>540,316</u>	<u>197,064</u>	<u>343,252</u>
Excess of Revenues Over (Under) Expenditures	(261,123)	(271,727)	(95,406)	176,321
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	3,848	4,119	4,024	(95)
Total Other Financing Sources and Uses	<u>3,848</u>	<u>4,119</u>	<u>4,024</u>	<u>(95)</u>
Net Change in Fund Balance	(257,275)	(267,608)	(91,382)	176,226
Fund Balance (Deficit) at Beginning of Year	336,058	336,058	336,058	
Prior Year Encumbrances Appropriated	728	728	728	
Fund Balance (Deficit) at End of Year	<u>\$ 79,511</u>	<u>\$ 69,178</u>	<u>\$ 245,404</u>	<u>\$ 176,226</u>



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**DRUG LAW ENFORCEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 570,000	\$ 570,330	\$ 719,654	\$ 149,324
Fines and Forfeitures	32,000	42,000	51,571	9,571
Intergovernmental	154,100	404,385	293,744	(110,641)
Other		1,000	26,829	25,829
Total Revenues	<u>756,100</u>	<u>1,017,715</u>	<u>1,091,798</u>	<u>74,083</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Drug Law Enforcement				
Contractual Services	11,109	39,305	12,000	27,305
Materials and Supplies	6,911	6,936		6,936
Capital Outlay	100,727	81,534	3,787	77,747
Other	1,128	10,537		10,537
Total - Drug Law Enforcement	<u>119,875</u>	<u>138,312</u>	<u>15,787</u>	<u>122,525</u>
Sheriff - Administration				
Personal Services	426,444	464,982	450,044	14,938
Contractual Services	60,367	265,735	239,574	26,161
Materials and Supplies	18,772	46,034	1,907	44,127
Other	34,240	80,372	16,500	63,872
Total - Sheriff - Administration	<u>539,823</u>	<u>857,123</u>	<u>708,025</u>	<u>149,098</u>
ACE Taskforce				
Personal Services	152,258	300,540	207,915	92,625
Contractual Services	18,981	57,839	30,192	27,647
Materials and Supplies	6,547	15,525	8,818	6,707
Capital Outlay	32,715	62,742	38,262	24,480
Other	121,953	150,882	50,876	100,006
Total - ACE Taskforce	<u>332,454</u>	<u>587,528</u>	<u>336,063</u>	<u>251,465</u>
Total Expenditures	<u>992,152</u>	<u>1,582,963</u>	<u>1,059,875</u>	<u>523,088</u>
Excess of Revenues Over (Under) Expenditures	(236,052)	(565,248)	31,923	597,171
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	115,811	115,811	28,856	(86,955)
Advances In	29,000	60,306	10,000	(50,306)
Transfers Out	(4,279)	(4,279)		4,279
Advances Out	(45,722)	(79,965)		79,965
Total Other Financing Sources and Uses	<u>94,810</u>	<u>91,873</u>	<u>38,856</u>	<u>(53,017)</u>
Net Change in Fund Balance	(141,242)	(473,375)	70,779	544,154
Fund Balance (Deficit) at Beginning of Year	579,186	579,186	579,186	
Prior Year Encumbrances Appropriated	<u>11,851</u>	<u>11,851</u>	<u>11,851</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 449,795</u>	<u>\$ 117,662</u>	<u>\$ 661,816</u>	<u>\$ 544,154</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CHILD SUPPORT ENFORCEMENT AGENCY**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$ 640,000	\$ 640,000	\$ 630,729	\$ (9,271)
Intergovernmental	1,200,000	1,200,000	1,392,240	192,240
Other	5,000	5,000	74,819	69,819
Total Revenues	1,845,000	1,845,000	2,097,788	252,788
EXPENDITURES:				
Current:				
Human Services				
Public Assistance				
Personal Services	1,177,500	1,177,500	997,382	180,118
Contractual Services	667,000	667,000	549,124	117,876
Materials and Supplies	5,000	5,000	2,277	2,723
Capital Outlay	16,000	16,000		16,000
Other	20,000	20,000	112	19,888
Total Expenditures	1,885,500	1,885,500	1,548,895	336,605
Net Change in Fund Balance	(40,500)	(40,500)	548,893	589,393
Fund Balance (Deficit) at Beginning of Year	4,454,730	4,454,730	4,454,730	
Fund Balance (Deficit) at End of Year	\$ 4,414,230	\$ 4,414,230	\$ 5,003,623	\$ 589,393

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNTY HOME**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 4,521,000	\$ 4,521,000	\$ 3,555,889	\$ (965,111)
Other	23,000	23,000	33,100	10,100
<b>Total Revenues</b>	<u>4,544,000</u>	<u>4,544,000</u>	<u>3,588,989</u>	<u>(955,011)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Greenwood Manor				
Personal Services	3,410,991	3,410,991	3,021,522	389,469
Contractual Services	499,995	499,995	320,857	179,138
Materials and Supplies	616,772	613,572	544,785	68,787
Other	51,450	54,650	46,088	8,562
<b>Total Expenditures</b>	<u>4,579,208</u>	<u>4,579,208</u>	<u>3,933,252</u>	<u>645,956</u>
<b>Net Change in Fund Balance</b>	(35,208)	(35,208)	(344,263)	(309,055)
Fund Balance (Deficit) at Beginning of Year	761,856	761,856	761,856	
Prior Year Encumbrances Appropriated	13,327	13,327	13,327	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 739,975</u>	<u>\$ 739,975</u>	<u>\$ 430,920</u>	<u>\$ (309,055)</u>

**GREENE COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
SPRING LAKES PARK  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES:				
Current:				
Conservation and Recreation				
Parks and Trails				
Capital Outlay	463	463	230	233
Total Expenditures	<u>463</u>	<u>463</u>	<u>230</u>	<u>233</u>
Excess of Revenues Over (Under) Expenditures	<u>(463)</u>	<u>(463)</u>	<u>(230)</u>	<u>233</u>
Net Change in Fund Balance	(463)	(463)	(230)	233
Fund Balance (Deficit) at Beginning of Year	<u>463</u>	<u>463</u>	<u>463</u>	
Fund Balance (Deficit) at End of Year	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>\$ 233</u></u>	<u><u>\$ 233</u></u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNTY HOTEL LODGING**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,203,829	\$ 203,829
Interest			3,616	3,616
Other	2,000	2,000	5,250	3,250
Total Revenues	<u>1,002,000</u>	<u>1,002,000</u>	<u>1,212,695</u>	<u>210,695</u>
<b>EXPENDITURES:</b>				
Current:				
Community and Economic Development				
Convention and Visitor Bureau				
Personal Services	411,192	412,272	411,637	635
Contractual Services	171,106	166,140	121,832	44,308
Materials and Supplies	44,484	38,591	34,310	4,281
Capital Outlay	17,711	16,943	11,749	5,194
Other	476,144	467,154	410,996	56,158
Total Expenditures	<u>1,120,637</u>	<u>1,101,100</u>	<u>990,524</u>	<u>110,576</u>
Excess of Revenues Over (Under) Expenditures	(118,637)	(99,100)	222,171	321,271
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers Out		(110,692)	(110,692)	
Total Other Financing Sources and Uses		<u>(110,692)</u>	<u>(110,692)</u>	
Net Change in Fund Balance	(118,637)	(209,792)	111,479	321,271
Fund Balance (Deficit) at Beginning of Year	1,419,746	1,419,746	1,419,746	
Prior Year Encumbrances Appropriated	<u>115,373</u>	<u>115,373</u>	<u>115,373</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,416,482</u>	<u>\$ 1,325,327</u>	<u>\$ 1,646,598</u>	<u>\$ 321,271</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**HOSPITAL LEVY**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 3,285,900	\$ 3,285,900	\$ 3,246,901	\$ (38,999)
Intergovernmental	400,400	400,400	398,777	(1,623)
Total Revenues	<u>3,686,300</u>	<u>3,686,300</u>	<u>3,645,678</u>	<u>(40,622)</u>
<b>EXPENDITURES:</b>				
Current:				
Health				
Hospital Operating				
Contractual Services	31,000	19,095	19,095	
Other	3,600,000	3,626,583	3,626,583	
Total Expenditures	<u>3,631,000</u>	<u>3,645,678</u>	<u>3,645,678</u>	
Net Change in Fund Balance	<u>55,300</u>	<u>40,622</u>		<u>(40,622)</u>
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 55,300</u>	<u>\$ 40,622</u>		<u>\$ (40,622)</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**ADULT DAY CARE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 332,000	\$ 332,000	\$ 315,420	\$ (16,580)
Other	6,250	6,250	8,430	2,180
Total Revenues	<u>338,250</u>	<u>338,250</u>	<u>323,850</u>	<u>(14,400)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services				
County Home Adult Day Care Today Center				
Personal Services	231,689	231,689	206,849	24,840
Contractual Services	28,333	28,483	18,403	10,080
Materials and Supplies	29,183	29,033	21,039	7,994
Other	14,745	14,745	223	14,522
Total Expenditures	<u>303,950</u>	<u>303,950</u>	<u>246,514</u>	<u>57,436</u>
Net Change in Fund Balance	34,300	34,300	77,336	43,036
Fund Balance (Deficit) at Beginning of Year	145,720	145,720	145,720	
Prior Year Encumbrances Appropriated	<u>1,932</u>	<u>1,932</u>	<u>1,932</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 181,952</u>	<u>\$ 181,952</u>	<u>\$ 224,988</u>	<u>\$ 43,036</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**JUVENILE COURT GRANTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 225,200	\$ 225,200	\$ 167,257	\$ (57,943)
Fines and Forfeitures	12,400	12,400	10,969	(1,431)
Intergovernmental	4,314,810	4,908,480	2,842,068	(2,066,412)
Other	6,896	6,896	1,890	(5,006)
Total Revenues	<u>4,552,410</u>	<u>5,152,976</u>	<u>3,022,184</u>	<u>(2,130,792)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Public Safety				
Juvenile Court				
Personal Services	805,930	850,072	632,281	217,791
Contractual Services	271,403	291,828	72,514	219,314
Materials and Supplies	64,234	62,840	28,750	34,090
Capital Outlay	29,552	116,207	75,906	40,301
Other	13,799	86,129	62,109	24,020
Total - Juvenile Court	<u>1,184,918</u>	<u>1,407,076</u>	<u>871,560</u>	<u>535,516</u>
Juvenile Detention				
Materials and Supplies	27,006	54,427	32,882	21,545
Capital Outlay	7,057	7,057	7,057	7,057
Total - Juvenile Detention	<u>34,063</u>	<u>61,484</u>	<u>32,882</u>	<u>28,602</u>
Juvenile Rehab				
Personal Services	2,298,710	2,225,432	1,409,754	815,678
Contractual Services	88,109	103,511	61,126	42,385
Materials and Supplies	116,636	151,644	108,814	42,830
Capital Outlay	427,810	634,642	193,795	440,847
Other	22,627	22,235	8,565	13,670
Total - Juvenile Rehab	<u>2,953,892</u>	<u>3,137,464</u>	<u>1,782,054</u>	<u>1,355,410</u>
Total Expenditures	<u>4,172,873</u>	<u>4,606,024</u>	<u>2,686,496</u>	<u>1,919,528</u>
Excess of Revenues Over (Under) Expenditures	379,537	546,952	335,688	(211,264)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	10,800	10,800	26,832	16,032
Advances In	5,000	5,000	5,000	(5,000)
Transfers Out	(943)	(112,710)	(2,325)	110,385
Advances Out	(11,000)	(11,000)	(11,000)	11,000
Total Other Financing Sources and Uses	<u>3,857</u>	<u>(107,910)</u>	<u>24,507</u>	<u>132,417</u>
Net Change in Fund Balance	383,394	439,042	360,195	(78,847)
Fund Balance (Deficit) at Beginning of Year	<u>726,859</u>	<u>726,859</u>	<u>726,859</u>	<u>726,859</u>
Fund Balance (Deficit) at End of Year	<u>\$ 1,110,253</u>	<u>\$ 1,165,901</u>	<u>\$ 1,087,054</u>	<u>\$ (78,847)</u>



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**PARKS AND TRAILS DONATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 44,000	\$ 44,000	\$ 48,715	\$ 4,715
Fines and Forfeitures	500	500	526	26
Intergovernmental	1,000,000	1,000,000	1,000,000	
Interest	41,000	41,000	45,601	4,601
Other	2,000	3,000	7,252	4,252
<b>Total Revenues</b>	<u>1,087,500</u>	<u>1,088,500</u>	<u>1,102,094</u>	<u>13,594</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Conservation and Recreation				
Unclaimed Funds				
Contractual Services	1,000	1,000	400	600
<b>Total - Unclaimed Funds</b>	<u>1,000</u>	<u>1,000</u>	<u>400</u>	<u>600</u>
Parks and Trails				
Contractual Services	1,218,783	1,459,117	1,040,984	418,133
Materials and Supplies	78,994	97,603	41,174	56,429
Capital Outlay	100,000	100,000		100,000
Other	8,891	7,786	4,002	3,784
<b>Total Expenditures</b>	<u>1,406,668</u>	<u>1,664,506</u>	<u>1,086,160</u>	<u>578,346</u>
Excess of Revenues Over (Under) Expenditures	<u>(319,168)</u>	<u>(576,006)</u>	<u>15,934</u>	<u>591,940</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In		100,000	100,000	
<b>Total Other Financing Sources and Uses</b>		<u>100,000</u>	<u>100,000</u>	
<b>Net Change in Fund Balance</b>	<u>(319,168)</u>	<u>(476,006)</u>	<u>115,934</u>	<u>591,940</u>
Fund Balance (Deficit) at Beginning of Year	1,752,803	1,752,803	1,752,803	
Prior Year Encumbrances Appropriated	364,966	364,966	364,966	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 1,798,601</u>	<u>\$ 1,641,763</u>	<u>\$ 2,233,703</u>	<u>\$ 591,940</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**HOME ARREST**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services		\$ 15,000	\$ 14,540	\$ (460)
Total Revenues		<u>15,000</u>	<u>14,540</u>	<u>(460)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Common Pleas Court				
Contractual Services	5,000	17,250	14,233	3,017
Materials and Supplies	1,000	2,000	1,500	500
Other		500		500
Total Expenditures	<u>6,000</u>	<u>19,750</u>	<u>15,733</u>	<u>4,017</u>
Net Change in Fund Balance	(6,000)	(4,750)	(1,193)	3,557
Fund Balance (Deficit) at Beginning of Year	<u>13,250</u>	<u>13,250</u>	<u>13,250</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 7,250</u>	<u>\$ 8,500</u>	<u>\$ 12,057</u>	<u>\$ 3,557</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**INDIGENT DRIVERS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 35,600	\$ 35,600	\$ 31,306	\$ (4,294)
Fines and Forfeitures	1,000	1,000	1,333	333
Intergovernmental	900	900	927	27
Total Revenues	<u>37,500</u>	<u>37,500</u>	<u>33,566</u>	<u>(3,934)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Juvenile Court				
Other	850	850		850
Total - Juvenile Court	<u>850</u>	<u>850</u>		<u>850</u>
Clerk of Courts				
Other	5,000	2,008	656	1,352
Total - Clerk of Courts	<u>5,000</u>	<u>2,008</u>	<u>656</u>	<u>1,352</u>
Xenia Municipal Court				
Capital Outlay	3,282	3,282		3,282
Other	17,387	7,543	2,570	4,973
Total - Xenia Municipal Court	<u>20,669</u>	<u>10,825</u>	<u>2,570</u>	<u>8,255</u>
Fairborn Municipal Court				
Capital Outlay	3,598	3,733		3,733
Other	13,907	4,297	2,823	1,474
Total - Fairborn Municipal Court	<u>17,505</u>	<u>8,030</u>	<u>2,823</u>	<u>5,207</u>
Total Expenditures	<u>44,024</u>	<u>21,713</u>	<u>6,049</u>	<u>15,664</u>
Excess of Revenues Over (Under) Expenditures	(6,524)	15,787	27,517	11,730
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers Out		(24,608)	(24,608)	
Total Other Financing Sources and Uses		<u>(24,608)</u>	<u>(24,608)</u>	
Net Change in Fund Balance	(6,524)	(8,821)	2,909	11,730
Fund Balance (Deficit) at Beginning of Year	<u>26,202</u>	<u>26,202</u>	<u>26,202</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 19,678</u>	<u>\$ 17,381</u>	<u>\$ 29,111</u>	<u>\$ 11,730</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**INDIGENT GUARDIANSHIP**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Charges for Services	\$ 15,500	\$ 15,500	\$ 15,300	\$ (200)
Other			1,536	1,536
Total Revenues	<u>15,500</u>	<u>15,500</u>	<u>16,836</u>	<u>1,336</u>
EXPENDITURES:				
Current:				
Public Safety				
Probate Court				
Contractual Services	102,804	102,804	6,822	95,982
Total Expenditures	<u>102,804</u>	<u>102,804</u>	<u>6,822</u>	<u>95,982</u>
Net Change in Fund Balance	(87,304)	(87,304)	10,014	97,318
Fund Balance (Deficit) at Beginning of Year	<u>102,804</u>	<u>102,804</u>	<u>102,804</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 15,500</u>	<u>\$ 15,500</u>	<u>\$ 112,818</u>	<u>\$ 97,318</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**VICTIM WITNESS GRANTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Charges for Services	\$ 33,000	\$ 33,000	\$ 32,499	\$ (501)
Intergovernmental	370,000	370,000	343,080	(26,920)
Other	65,100	80,100	59,672	(20,428)
Total Revenues	<u>468,100</u>	<u>483,100</u>	<u>435,251</u>	<u>(47,849)</u>
EXPENDITURES:				
Current:				
Public Safety				
Prosecuting Attorney				
Personal Services	225,365	548,735	512,970	35,765
Contractual Services	7,200	7,200	7,200	
Materials and Supplies	2,060	3,560	2,833	727
Capital Outlay	3,900	3,900	2,650	1,250
Other	9,520	11,386	6,252	5,134
Total - Prosecuting Attorney	<u>248,045</u>	<u>574,781</u>	<u>531,905</u>	<u>42,876</u>
Probate Court				
Other	32,000	32,644	14,759	17,885
Total - Probate Court	<u>32,000</u>	<u>32,644</u>	<u>14,759</u>	<u>17,885</u>
Total Expenditures	<u>280,045</u>	<u>607,425</u>	<u>546,664</u>	<u>60,761</u>
Excess of Revenues Over (Under) Expenditures	188,055	(124,325)	(111,413)	12,912
OTHER FINANCING SOURCES AND USES:				
Transfers In	7,000	10,000	108,736	98,736
Advances In	21,000	31,700	25,700	(6,000)
Transfers Out	(44,177)	(44,177)		44,177
Total Other Financing Sources and Uses	<u>(16,177)</u>	<u>(2,477)</u>	<u>134,436</u>	<u>136,913</u>
Net Change in Fund Balance	171,878	(126,802)	23,023	149,825
Fund Balance (Deficit) at Beginning of Year	185,562	185,562	185,562	
Prior Year Encumbrances Appropriated	200	200	200	
Fund Balance (Deficit) at End of Year	<u>\$ 357,640</u>	<u>\$ 58,960</u>	<u>\$ 208,785</u>	<u>\$ 149,825</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**EQUIPMENT ACQUISITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 1,000	\$ 1,000	\$ 905	\$ (95)
Intergovernmental	310,000	310,000	305,792	(4,208)
Other	100	250	155	(95)
Total Revenues	<u>311,100</u>	<u>311,250</u>	<u>306,852</u>	<u>(4,398)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive Commissioners				
Contractual Services	875	905	795	110
Materials and Supplies	161	356		356
Capital Outlay	5,278	5,353		5,353
Other	347,132	347,132	305,792	41,340
Total - Commissioners	<u>353,446</u>	<u>353,746</u>	<u>306,587</u>	<u>47,159</u>
Geographic Information Systems				
Materials and Supplies	2,500	2,500	1,170	1,330
Capital Outlay	5,000	5,000	5,000	
Other	750	750		750
Total - Geographic Information Systems	<u>8,250</u>	<u>8,250</u>	<u>6,170</u>	<u>2,080</u>
Total Expenditures	<u>361,696</u>	<u>361,996</u>	<u>312,757</u>	<u>49,239</u>
Net Change in Fund Balance	(50,596)	(50,746)	(5,905)	44,841
Fund Balance (Deficit) at Beginning of Year	<u>89,074</u>	<u>89,074</u>	<u>89,074</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 38,478</u>	<u>\$ 38,328</u>	<u>\$ 83,169</u>	<u>\$ 44,841</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**D.A.R.E. DONATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Other	50	50		(50)
Total Revenues	<u>50</u>	<u>50</u>		<u>(50)</u>
EXPENDITURES:				
Current:				
Public Safety				
Sheriff - Administration				
Materials and Supplies	501	501		501
Total Expenditures	<u>501</u>	<u>501</u>		<u>501</u>
Net Change in Fund Balance	(451)	(451)		451
Fund Balance (Deficit) at Beginning of Year	<u>2,031</u>	<u>2,031</u>	<u>2,031</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,580</u>	<u>\$ 1,580</u>	<u>\$ 2,031</u>	<u>\$ 451</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**INMATE FEES - MEDICAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 7,000	\$ 7,000	\$ 6,818	\$ (182)
Other	28,000	36,500	36,763	263
Total Revenues	<u>35,000</u>	<u>43,500</u>	<u>43,581</u>	<u>81</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Sheriff - Administration				
Contractual Services	10,409	30,529	19,622	10,907
Materials and Supplies	13,929	30,516	23,367	7,149
Capital Outlay	320	10,910		10,910
Other	10	10		10
Total Expenditures	<u>24,668</u>	<u>71,965</u>	<u>42,989</u>	<u>28,976</u>
Excess of Revenues Over (Under) Expenditures	<u>10,332</u>	<u>(28,465)</u>	<u>592</u>	<u>29,057</u>
Net Change in Fund Balance	10,332	(28,465)	592	29,057
Fund Balance (Deficit) at Beginning of Year	25,927	25,927	25,927	
Prior Year Encumbrances Appropriated	<u>2,539</u>	<u>2,539</u>	<u>2,539</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 38,798</u>	<u>\$ 1</u>	<u>\$ 29,058</u>	<u>\$ 29,057</u>



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMON PLEAS GRANTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES:</b>				
Charges for Services	\$ 914,075	\$ 914,075	\$ 922,153	\$ 8,078
Intergovernmental	367,414	585,041	703,203	118,162
Other	95,100	95,100	8,518	(86,582)
<b>Total Revenues</b>	<b>1,376,589</b>	<b>1,594,216</b>	<b>1,633,874</b>	<b>39,658</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
<b>Law Library</b>				
Personal Services	108,125	108,247	107,576	671
Contractual Services	100	5,246	5,146	100
Materials and Supplies	2,572	2,378	249	2,129
Capital Outlay	2,000	2,000	1,397	603
Other	224,843	210,004	146,028	63,976
<b>Total - Law Library</b>	<b>337,640</b>	<b>327,875</b>	<b>260,396</b>	<b>67,479</b>
<b>Common Pleas Court</b>				
Personal Services	710,342	1,052,724	637,323	415,401
Contractual Services	58,790	58,699	25,251	33,448
Materials and Supplies	35,755	44,967	17,593	27,374
Capital Outlay	86,480	106,900	53,445	53,455
Other	92,518	82,197	39,001	43,196
<b>Total - Common Pleas Court</b>	<b>983,885</b>	<b>1,345,487</b>	<b>772,613</b>	<b>572,874</b>
<b>Probate Court</b>				
Personal Services	9,135	9,135	2,810	6,325
Contractual Services	44,333	44,333	6,670	37,663
Materials and Supplies	1,908	4,102	2,950	1,152
Capital Outlay	3,145	3,145	1,647	1,498
Other	16,277	16,277	7,181	9,096
<b>Total - Probate Court</b>	<b>74,798</b>	<b>76,992</b>	<b>21,258</b>	<b>55,734</b>
<b>Clerk of Courts</b>				
Contractual Services	58,300	58,300	57,943	357
<b>Total - Clerk of Courts</b>	<b>58,300</b>	<b>58,300</b>	<b>57,943</b>	<b>357</b>
<b>Domestic Relations Court</b>				
Personal Services	118,162	118,162	110,481	7,681
Contractual Services	5,400	5,400	3,600	1,800
Materials and Supplies	1,000	1,000	78	922
Capital Outlay	5,100	11,100	4,039	7,061
Other	1,000	1,000		1,000
<b>Total - Domestic Relations Court</b>	<b>130,662</b>	<b>136,662</b>	<b>118,198</b>	<b>18,464</b>
<b>Total Expenditures</b>	<b>1,585,285</b>	<b>1,945,316</b>	<b>1,230,408</b>	<b>714,908</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(208,696)</b>	<b>(351,100)</b>	<b>403,466</b>	<b>754,566</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers Out	(1,827)	(29,617)	(27,790)	1,827
<b>Total Other Financing Sources and Uses</b>	<b>(1,827)</b>	<b>(29,617)</b>	<b>(27,790)</b>	<b>1,827</b>
<b>Net Change in Fund Balance</b>	<b>(210,523)</b>	<b>(380,717)</b>	<b>375,676</b>	<b>756,393</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>2,306,471</b>	<b>2,306,471</b>	<b>2,306,471</b>	
<b>Prior Year Encumbrances Appropriated</b>	<b>34,930</b>	<b>34,930</b>	<b>34,930</b>	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 2,130,878</b>	<b>\$ 1,960,684</b>	<b>\$ 2,717,077</b>	<b>\$ 756,393</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**FAMILY AND CHILDREN FIRST COUNCIL**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 4,500	\$ 4,500	\$ 8,580	\$ 4,080
Intergovernmental	410,744	415,144	444,991	29,847
Other			520	520
<b>Total Revenues</b>	<u>415,244</u>	<u>419,644</u>	<u>454,091</u>	<u>34,447</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Human Services</b>				
<b>Administration</b>				
Personal Services	222,844	270,773	231,180	39,593
Contractual Services	35,226	54,561	42,178	12,383
Materials and Supplies	1,470	1,505	1,044	461
Capital Outlay	702	526	386	140
Other	4,950	10,673	7,481	3,192
<b>Total - Administration</b>	<u>265,192</u>	<u>338,038</u>	<u>282,269</u>	<u>55,769</u>
<b>Family Relation Services</b>				
Personal Services	132,902	135,429	133,118	2,311
Contractual Services	100	100		100
Materials and Supplies	300	300	26	274
Capital Outlay		209	209	
Other	940	1,690	913	777
<b>Total - Family Relation Services</b>	<u>134,242</u>	<u>137,728</u>	<u>134,266</u>	<u>3,462</u>
<b>Parent Support</b>				
Personal Services	121,946	121,955	86,463	35,492
Contractual Services	1,825	1,808	529	1,279
Materials and Supplies	2,590	3,587	3,031	556
Capital Outlay		209	209	
Other	19,000	19,000	3,868	15,132
<b>Total - Parent Support</b>	<u>145,361</u>	<u>146,559</u>	<u>94,100</u>	<u>52,459</u>
<b>FFR Visitation Center</b>				
Personal Services	120,710	120,717	116,253	4,464
Contractual Services	1,541	1,529	1,233	296
Materials and Supplies	4,425	4,339	3,633	706
Other	625	650	283	367
<b>Total - FFR Visitation Center</b>	<u>127,301</u>	<u>127,235</u>	<u>121,402</u>	<u>5,833</u>
<b>Total Expenditures</b>	<u>672,096</u>	<u>749,560</u>	<u>632,037</u>	<u>117,523</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(256,852)</b>	<b>(329,916)</b>	<b>(177,946)</b>	<b>151,970</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	213,500	213,500	222,176	8,676
Advances In	50,000	50,000	45,000	(5,000)
Transfers Out		(4,341)		4,341
Advances Out		(80,000)	(80,000)	
<b>Total Other Financing Sources and Uses</b>	<u>263,500</u>	<u>179,159</u>	<u>187,176</u>	<u>8,017</u>
<b>Net Change in Fund Balance</b>	<b>6,648</b>	<b>(150,757)</b>	<b>9,230</b>	<b>159,987</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>223,437</b>	<b>223,437</b>	<b>223,437</b>	
<b>Prior Year Encumbrances Appropriated</b>	<b>4,752</b>	<b>4,752</b>	<b>4,752</b>	
<b>Fund Balance (Deficit) at End of Year</b>	<u><b>\$ 234,837</b></u>	<u><b>\$ 77,432</b></u>	<u><b>\$ 237,419</b></u>	<u><b>\$ 159,987</b></u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**EMERGENCY MANAGEMENT GRANTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 99,572	\$ (428)
Other			29,083	29,083
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>128,655</u>	<u>28,655</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Emergency Management Agency				
Personal Services	103,258	104,283	104,133	150
Contractual Services	58,343	58,343	52,146	6,197
Materials and Supplies	2,415	2,415	1,615	800
Capital Outlay	3,000	3,000		3,000
Other	10,245	9,220	1,145	8,075
Total Expenditures	<u>177,261</u>	<u>177,261</u>	<u>159,039</u>	<u>18,222</u>
Excess of Revenues Over (Under) Expenditures	(77,261)	(77,261)	(30,384)	46,877
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	29,083	29,083		(29,083)
Total Other Financing Sources and Uses	<u>29,083</u>	<u>29,083</u>		<u>(29,083)</u>
Net Change in Fund Balance	(48,178)	(48,178)	(30,384)	17,794
Fund Balance (Deficit) at Beginning of Year	105,502	105,502	105,502	
Prior Year Encumbrances Appropriated	27,353	27,353	27,353	
Fund Balance (Deficit) at End of Year	<u>\$ 84,677</u>	<u>\$ 84,677</u>	<u>\$ 102,471</u>	<u>\$ 17,794</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CONCEALED HANDGUN LICENSE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Licenses and Permits	\$ 200,000	\$ 238,648	\$ 241,858	\$ 3,210
Total Revenues	<u>200,000</u>	<u>238,648</u>	<u>241,858</u>	<u>3,210</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety				
Sheriff - Administration				
Personal Services	19,609	103,491	50,509	52,982
Contractual Services	152,226	266,158	116,664	149,494
Materials and Supplies	22,834	50,244	5,580	44,664
Capital Outlay	44,913	59,695	12,524	47,171
Other	23,670	44,874	24,039	20,835
Total Expenditures	<u>263,252</u>	<u>524,462</u>	<u>209,316</u>	<u>315,146</u>
Net Change in Fund Balance	(63,252)	(285,814)	32,542	318,356
Fund Balance (Deficit) at Beginning of Year	272,074	272,074	272,074	
Prior Year Encumbrances Appropriated	<u>15,177</u>	<u>15,177</u>	<u>15,177</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 223,999</u>	<u>\$ 1,437</u>	<u>\$ 319,793</u>	<u>\$ 318,356</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNCIL ON AGING**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 5,129,500	\$ 5,129,500	\$ 5,071,020	\$ (58,480)
Intergovernmental	482,400	482,400	479,900	(2,500)
Total Revenues	<u>5,611,900</u>	<u>5,611,900</u>	<u>5,550,920</u>	<u>(60,980)</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Political Subdivisions				
Contractual Services	31,000	29,264	29,264	
Other	5,500,000	5,521,656	5,521,656	
Total Expenditures	<u>5,531,000</u>	<u>5,550,920</u>	<u>5,550,920</u>	
Excess of Revenues Over (Under) Expenditures	<u>80,900</u>	<u>60,980</u>		<u>(60,980)</u>
Net Change in Fund Balance	<u>80,900</u>	<u>60,980</u>		<u>(60,980)</u>
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 80,900</u>	<u>\$ 60,980</u>		<u>\$ (60,980)</u>

**GREENE COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
ROAD ASSESSMENT DEBT SERVICE  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES AND USES:				
Transfers Out		\$ (9,870)	\$ (9,870)	
Total Other Financing Sources and Uses		<u>(9,870)</u>	<u>(9,870)</u>	
Net Change in Fund Balance		(9,870)	(9,870)	
Fund Balance (Deficit) at Beginning of Year	<u>9,870</u>	<u>9,870</u>	<u>9,870</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 9,870</u>			

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES:				
Debt Service:				
Principal Retirement	\$ 725,000	\$ 725,000	\$ 725,000	
Interest and Fiscal Charges	479,466	479,466	479,466	
Total Expenditures	<u>1,204,466</u>	<u>1,204,466</u>	<u>1,204,466</u>	
Excess of Revenues Over (Under) Expenditures	(1,204,466)	(1,204,466)	(1,204,466)	
OTHER FINANCING SOURCES AND USES:				
Transfers In	1,204,466	1,204,466	1,278,976	74,510
Transfers Out		(674)	(674)	
Total Other Financing Sources and Uses	<u>1,204,466</u>	<u>1,203,792</u>	<u>1,278,302</u>	<u>74,510</u>
Net Change in Fund Balance		(674)	73,836	74,510
Fund Balance (Deficit) at Beginning of Year	<u>868,028</u>	<u>868,028</u>	<u>868,028</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 868,028</u>	<u>\$ 867,354</u>	<u>\$ 941,864</u>	<u>\$ 74,510</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**TAX INCENTIVE PROJECT DEBT**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 280,000	\$ 280,000	\$ 290,066	\$ 10,066
Intergovernmental	445,688	445,688	468,256	22,568
Total Revenues	<u>725,688</u>	<u>725,688</u>	<u>758,322</u>	<u>32,634</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive Commissioners				
Contractual Services	28,500	28,500	23,475	5,025
Total - General Government:	<u>28,500</u>	<u>28,500</u>	<u>23,475</u>	<u>5,025</u>
Debt Service:				
Principal Retirement	635,000	635,000	635,000	
Interest and Fiscal Charges	312,041	312,041	312,041	
Total - Debt Service:	<u>947,041</u>	<u>947,041</u>	<u>947,041</u>	
Total Expenditures	<u>975,541</u>	<u>975,541</u>	<u>970,516</u>	<u>5,025</u>
Excess of Revenues Over (Under) Expenditures	<u>(249,853)</u>	<u>(249,853)</u>	<u>(212,194)</u>	<u>37,659</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	834,066	834,066	310,304	(523,762)
Transfers Out	(550,000)	(550,000)		550,000
Total Other Financing Sources and Uses	<u>284,066</u>	<u>284,066</u>	<u>310,304</u>	<u>26,238</u>
Net Change in Fund Balance	34,213	34,213	98,110	63,897
Fund Balance (Deficit) at Beginning of Year	<u>792,027</u>	<u>792,027</u>	<u>792,027</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 826,240</u>	<u>\$ 826,240</u>	<u>\$ 890,137</u>	<u>\$ 63,897</u>



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**BUILDING ROAD AND CONSTRUCTION**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Interest	\$ 76,000	\$ 76,000	\$ 58,796	\$ (17,204)
Other	10,000	10,000	119,371	109,371
Total Revenues	<u>86,000</u>	<u>86,000</u>	<u>178,167</u>	<u>92,167</u>
<b>EXPENDITURES:</b>				
<b>Capital Outlay</b>				
Contractual Services	2,000	643	250	393
Capital Outlay	290,000	1,835,455	1,631,882	203,573
Total - Capital Outlay	<u>292,000</u>	<u>1,836,098</u>	<u>1,632,132</u>	<u>203,966</u>
<b>Debt Service:</b>				
Principal Retirement	82,000	82,000	82,000	
Interest and Fiscal Charges	1,504	1,722	1,722	
Total - Debt Service:	<u>83,504</u>	<u>83,722</u>	<u>83,722</u>	
Total Expenditures	<u>375,504</u>	<u>1,919,820</u>	<u>1,715,854</u>	<u>203,966</u>
Excess of Revenues Over (Under) Expenditures	(289,504)	(1,833,820)	(1,537,687)	296,133
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In		1,563,889	2,066,556	502,667
Notes Issued	80,000	162,000	82,000	(80,000)
Transfers Out	(80,000)	(80,000)	(63,369)	16,631
Total Other Financing Sources and Uses	<u>(80,000)</u>	<u>1,645,889</u>	<u>2,085,187</u>	<u>439,298</u>
Net Change in Fund Balance	(289,504)	(187,931)	547,500	735,431
Fund Balance (Deficit) at Beginning of Year	2,895,878	2,895,878	2,895,878	
Prior Year Encumbrances Appropriated	4	4	4	
Fund Balance (Deficit) at End of Year	<u>\$ 2,606,378</u>	<u>\$ 2,707,951</u>	<u>\$ 3,443,382</u>	<u>\$ 735,431</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CHASE STEWART TRUST**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest	\$ 600	\$ 600	\$ 1,071	\$ 471
Total Revenues	<u>600</u>	<u>600</u>	<u>1,071</u>	<u>471</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Trust Funds				
Other	15,376	15,376		15,376
Total Expenditures	<u>15,376</u>	<u>15,376</u>		<u>15,376</u>
Net Change in Fund Balance	(14,776)	(14,776)	1,071	15,847
Fund Balance (Deficit) at Beginning of Year	<u>87,428</u>	<u>87,428</u>	<u>87,428</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 72,652</u>	<u>\$ 72,652</u>	<u>\$ 88,499</u>	<u>\$ 15,847</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**WATER**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 10,045,000	\$ 10,045,000	\$ 10,923,822	\$ 878,822
Intergovernmental			83,481	83,481
Special Assessments	111,424	111,424	148,452	37,028
Interest	50,000	50,000	45,611	(4,389)
Other	210,000	210,000	211,610	1,610
<b>Total Revenues</b>	<u>10,416,424</u>	<u>10,416,424</u>	<u>11,412,976</u>	<u>996,552</u>
<b>EXPENDITURES</b>				
<b>Public Works:</b>				
<b>Sanitary Engineer:</b>				
Personal Services	2,698,960	2,699,015	2,373,907	325,108
Contractual Services	1,615,697	1,681,999	1,381,896	300,103
Materials and Supplies	2,448,044	2,363,588	2,227,342	136,246
Capital Outlay	14,106,552	13,424,576	7,507,041	5,917,535
Other	94,838	102,866	68,492	34,374
<b>Debt Service:</b>				
Principal Retirement	3,914,256	3,900,732	3,900,732	
Interest and Fiscal Charges	1,128,910	1,394,204	1,394,204	
<b>Total Expenditures</b>	<u>26,007,257</u>	<u>25,566,980</u>	<u>18,853,614</u>	<u>6,713,366</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(15,590,833)	(15,150,556)	(7,440,638)	7,709,918
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds on Sale of Capital Assets			15,527	15,527
Special Assessment Bonds Issued			695,000	695,000
OPWC Loan Proceeds	700,000	700,000	274,429	(425,571)
Transfers In	4,042,693	4,042,693	28,813	(4,013,880)
Transfers Out	(4,370,693)	(4,370,693)		4,370,693
<b>Total Other Financing Sources and Uses</b>	<u>372,000</u>	<u>372,000</u>	<u>1,013,769</u>	<u>641,769</u>
<b>Net Change in Fund Balance</b>	(15,218,833)	(14,778,556)	(6,426,869)	8,351,687
<b>Fund Balance (Deficit) at Beginning of Year</b>	15,089,956	15,089,956	15,089,956	
<b>Prior Year Encumbrances Appropriated</b>	<u>6,625,256</u>	<u>6,625,256</u>	<u>6,625,256</u>	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 6,496,379</u>	<u>\$ 6,936,656</u>	<u>\$ 15,288,343</u>	<u>\$ 8,351,687</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**SEWER**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 19,730,000	\$ 19,730,000	\$ 21,251,968	\$ 1,521,968
Intergovernmental			22,309	22,309
Special Assessments	319,248	319,248	354,971	35,723
Other	353,000	353,000	214,037	(138,963)
<b>Total Revenues</b>	<u>20,402,248</u>	<u>20,402,248</u>	<u>21,843,285</u>	<u>1,441,037</u>
<b>EXPENDITURES:</b>				
<b>Public Works:</b>				
<b>Sanitary Engineer:</b>				
Personal Services	3,192,498	3,192,498	2,904,932	287,566
Contractual Services	2,517,702	2,962,924	2,398,073	564,851
Materials and Supplies	2,922,468	2,704,412	2,648,335	56,077
Capital Outlay	2,587,120	2,194,018	950,070	1,243,948
Other	134,251	159,133	128,432	30,701
<b>Debt Service:</b>				
Principal Retirement	3,011,690	3,044,414	3,044,414	
Interest and Fiscal Charges	9,446,352	9,550,824	9,549,559	1,265
<b>Total Expenditures</b>	<u>23,812,081</u>	<u>23,808,223</u>	<u>21,623,815</u>	<u>2,184,408</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(3,409,833)	(3,405,975)	219,470	3,625,445
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds on Sale of Capital Assets			1,033	1,033
Transfers In	8,685,742	8,685,742	63,935	(8,621,807)
Transfers Out	(8,710,741)	(9,210,741)		9,210,741
<b>Total Other Financing Sources and Uses</b>	<u>(24,999)</u>	<u>(524,999)</u>	<u>64,968</u>	<u>589,967</u>
<b>Net Change in Fund Balance</b>	(3,434,832)	(3,930,974)	284,438	4,215,412
<b>Fund Balance (Deficit) at Beginning of Year</b>	14,947,822	14,947,822	14,947,822	
<b>Prior Year Encumbrances Appropriated</b>	<u>987,763</u>	<u>987,763</u>	<u>987,763</u>	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 12,500,753</u>	<u>\$ 12,004,611</u>	<u>\$ 16,220,023</u>	<u>\$ 4,215,412</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNTY HEALTH CARE**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 13,800,000	\$ 13,800,000	\$ 14,620,709	\$ 820,709
Other	500,000	500,000	650,996	150,996
Total Revenues	<u>14,300,000</u>	<u>14,300,000</u>	<u>15,271,705</u>	<u>971,705</u>
<b>EXPENDITURES:</b>				
Contractual Services	16,429,719	16,429,719	14,716,923	1,712,796
Total Expenditures	<u>16,429,719</u>	<u>16,429,719</u>	<u>14,716,923</u>	<u>1,712,796</u>
Excess of Revenues Over (Under) Expenditures	(2,129,719)	(2,129,719)	554,782	2,684,501
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In			484	484
Total Other Financing Sources and Uses			<u>484</u>	<u>484</u>
Net Change in Fund Balance	(2,129,719)	(2,129,719)	555,266	2,684,985
Fund Balance (Deficit) at Beginning of Year	<u>4,790,054</u>	<u>4,790,054</u>	<u>4,790,054</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 2,660,335</u>	<u>\$ 2,660,335</u>	<u>\$ 5,345,320</u>	<u>\$ 2,684,985</u>

**GREENE COUNTY, OHIO  
COMBINING SCHEDULE OF CHANGES IN ASSETS AND  
LIABILITIES - ALL AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Balance 12/31/2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2018</u>
<b>PAYROLL AGENCY</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 223,923	\$ 53,883,358	\$ 53,876,901	\$ 230,380
LIABILITIES:				
Payroll Withholdings	\$ 223,923	\$ 53,883,358	\$ 53,876,901	\$ 230,380
<b>UNDIVIDED TAX AGENCY</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 13,737,142	\$ 272,352,145	\$ 278,948,194	\$ 7,141,093
Taxes Levied for Other Governments	217,414,058	231,230,850	217,414,058	231,230,850
Total Assets	<u>\$ 231,151,200</u>	<u>\$ 503,582,995</u>	<u>\$ 496,362,252</u>	<u>\$ 238,371,943</u>
LIABILITIES:				
Due to Other Governments	\$ 217,602,252	\$ 425,061,315	\$ 417,966,285	\$ 224,697,282
Due to Other Funds		51,629,280	51,629,280	
Other Liabilities	13,548,948	26,892,400	26,766,687	13,674,661
Total Liabilities	<u>\$ 231,151,200</u>	<u>\$ 503,582,995</u>	<u>\$ 496,362,252</u>	<u>\$ 238,371,943</u>
<b>OTHER AGENCY</b>				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$ 2,616,296	\$ 33,675,795	\$ 33,469,232	\$ 2,822,859
LIABILITIES:				
Other Liabilities	\$ 2,616,296	\$ 33,675,795	\$ 33,469,232	\$ 2,822,859
<b>POLITICAL SUBDIVISION AGENCY</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 12,375,435	\$ 237,947,032	\$ 239,467,172	\$ 10,855,295
LIABILITIES:				
Due to Other Governments	\$ 12,375,435	\$ 237,947,032	\$ 239,467,172	\$ 10,855,295
<b>TOTALS</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 26,336,500	\$ 564,182,535	\$ 572,292,267	\$ 18,226,768
Cash and Cash Equivalents in Segregated Accounts	2,616,296	33,675,795	33,469,232	2,822,859
Taxes Levied for Other Governments	217,414,058	231,230,850	217,414,058	231,230,850
Total Assets	<u>\$ 246,366,854</u>	<u>\$ 829,089,180</u>	<u>\$ 823,175,557</u>	<u>\$ 252,280,477</u>
LIABILITIES:				
Due to Other Governments	\$ 229,977,687	\$ 663,008,347	\$ 657,433,457	\$ 235,552,577
Due to Other Funds		51,629,280	51,629,280	
Payroll Withholdings	223,923	53,883,358	53,876,901	230,380
Other Liabilities	16,165,244	60,568,195	60,235,919	16,497,520
Total Liabilities	<u>\$ 246,366,854</u>	<u>\$ 829,089,180</u>	<u>\$ 823,175,557</u>	<u>\$ 252,280,477</u>

**GREENE COUNTY, OHIO  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 COMPARATIVE SCHEDULES BY SOURCE  
 DECEMBER 31, 2018**

Governmental funds capital assets:	
Land.....	\$ 2,564,258
Buildings, Structures & Improvements.....	40,909,834
Equipment, Furniture and Fixtures.....	14,530,503
Infrastructure.....	<u>131,337,294</u>
 Total governmental funds capital assets.....	 <u><u>\$ 189,341,889</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 43,321,116
Special Revenue Funds.....	<u>146,020,773</u>
 Total governmental funds capital assets.....	 <u><u>\$ 189,341,889</u></u>

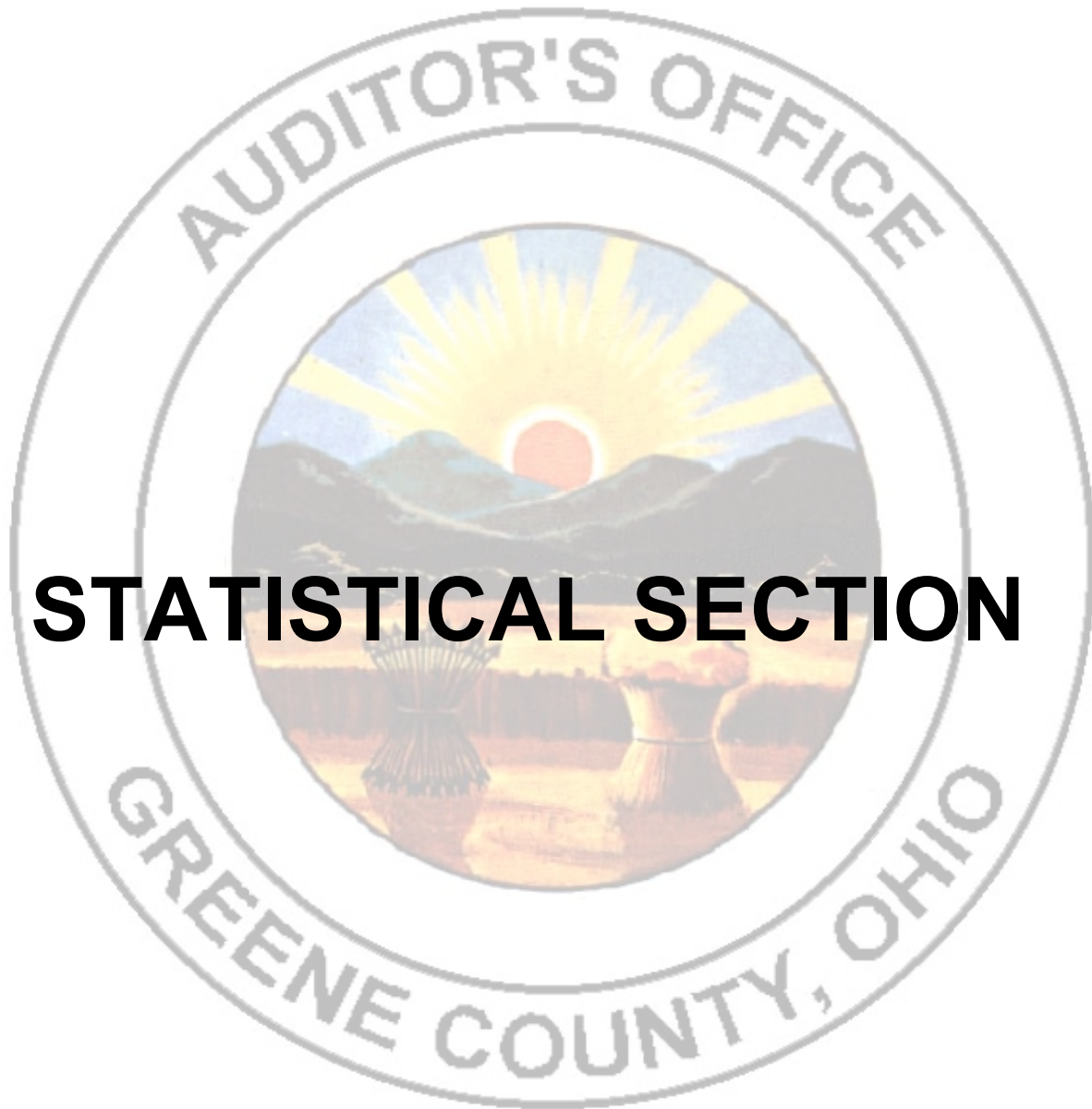
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2018

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Construction in Progress	Total
<b>General Government</b>						
<b>Legislative and Executive</b>						
Commissioners.....		\$ 3,800,000	\$ 29,735			\$ 3,829,735
Auditor.....			342,355			342,355
Data Processing.....			489,519			489,519
Building Maintenance.....			722,337			722,337
Other Legislative and Executive.....			1,095,847			1,095,847
Land & Buildings.....	1,058,004	7,079,248				8,137,252
<b>Judicial</b>						
Common Pleas Court.....			322,218			322,218
Probate Court.....			60,407			60,407
Clerk of Courts.....			56,840			56,840
Juvenile Court.....			194,443			194,443
Other Judicial.....			126,559			126,559
Land & Buildings.....	25,920	6,176,782				6,202,702
<b>Total General Government.....</b>	<b>1,083,924</b>	<b>17,056,030</b>	<b>3,440,260</b>			<b>21,580,214</b>
<b>Public Safety</b>						
Coroner.....			102,845			102,845
Sheriff.....			1,989,817			1,989,817
Adult Probation.....			57,688			57,688
Building Inspection.....			172,750			172,750
Ace Task Force.....			12,500			12,500
Juvenile Detention.....			76,927			76,927
Emergency Management.....			35,228			35,228
Land & Buildings.....	5,910	15,900,882				15,906,792
<b>Total Public Safety.....</b>	<b>5,910</b>	<b>15,900,882</b>	<b>2,447,755</b>			<b>18,354,547</b>
<b>Public Works</b>						
Engineer and Highways.....			4,968,422	131,337,294		136,305,716
WAN Group.....			754,688			754,688
Garbage & Refuse.....			477,729			477,729
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>6,200,839</b>	<b>131,337,294</b>		<b>140,219,379</b>
<b>Health</b>						
Animal Control.....			91,354			91,354
Developmental Disabilities.....			390,478			390,478
Land & Buildings.....	38,800	1,577,123				1,615,923
<b>Total Health.....</b>	<b>38,800</b>	<b>1,577,123</b>	<b>481,832</b>			<b>2,097,755</b>
<b>Human Services</b>						
County Home.....			111,489			111,489
Children Services.....			199,821			199,821
Public Assistance.....			151,589			151,589
Veterans Service Commission.....			91,371			91,371
Land & Buildings.....	426,710	2,073,636				2,500,346
<b>Total Human Services.....</b>	<b>426,710</b>	<b>2,073,636</b>	<b>554,270</b>			<b>3,054,616</b>
<b>Community and Economic Development</b>						
Convention & Visitors Bureau.....			94,058			94,058
Department of Development.....			16,950			16,950
Land & Buildings.....	121,030	1,279,994				1,401,024
<b>Total Community &amp; Economic Developer.....</b>	<b>121,030</b>	<b>1,279,994</b>	<b>111,008</b>			<b>1,512,032</b>
<b>Conservation &amp; Recreation</b>						
Recreation & Parks.....			1,294,539			1,294,539
Land & Buildings.....	864,017	364,790				1,228,807
<b>Total Conservation &amp; Recreation.....</b>	<b>864,017</b>	<b>364,790</b>	<b>1,294,539</b>			<b>2,523,346</b>
<b>Total General Capital Assets.....</b>	<b>\$ 2,564,258</b>	<b>\$ 40,909,834</b>	<b>\$ 14,530,503</b>	<b>\$ 131,337,294</b>	<b>\$ -</b>	<b>\$ 189,341,889</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, 2018**

Function and Activity	Governmental Fund Capital Assets January 1, 2018	Additions	Deductions	Governmental Fund Capital Assets December 31, 2018
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners.....	\$ 3,829,735			\$ 3,829,735
Auditor.....	342,355			342,355
Data Processing.....	347,266	\$ 142,253		489,519
Building Maintenance.....	720,030	20,023	\$ 17,716	722,337
Other Legislative and Executive.....	1,055,588	40,260		1,095,848
Land & Buildings.....	8,137,251			8,137,251
<b>Judicial</b>				
Common Pleas Court.....	307,270	14,948		322,218
Probate Court.....	60,407			60,407
Clerk of Courts.....	56,840			56,840
Juvenile Court.....	222,733		28,290	194,443
Other Judicial.....	126,559			126,559
Land & Buildings.....	6,202,702			6,202,702
<b>Total General Government.....</b>	<b>21,408,736</b>	<b>217,484</b>	<b>46,006</b>	<b>21,580,214</b>
<b>Public Safety</b>				
Coroner.....	102,845			102,845
Sheriff.....	1,935,260	193,831	139,275	1,989,816
Adult Probation.....	57,688			57,688
Building Inspection.....	172,751			172,751
Ace Task Force.....	17,500		5,000	12,500
Juvenile Detention.....	76,927			76,927
Emergency Management.....	35,228			35,228
Land & Buildings.....	15,906,792			15,906,792
<b>Total Public Safety.....</b>	<b>18,304,991</b>	<b>193,831</b>	<b>144,275</b>	<b>18,354,547</b>
<b>Public Works</b>				
Engineer and Highways.....	135,933,180	765,415	392,879	136,305,716
WAN Group.....	438,048	711,475	394,835	754,688
Environmental Services.....	496,274		18,545	477,729
Land & Buildings.....	2,681,246			2,681,246
<b>Total Public Works.....</b>	<b>139,548,748</b>	<b>1,476,890</b>	<b>806,259</b>	<b>140,219,379</b>
<b>Health</b>				
Animal Control.....	91,354			91,354
Developmental Disabilities.....	536,449		145,971	390,478
Land & Buildings.....	2,336,143		720,220	1,615,923
<b>Total Health.....</b>	<b>2,963,946</b>		<b>866,191</b>	<b>2,097,755</b>
<b>Human Services</b>				
County Home.....	111,489			111,489
Children Services.....	215,241		15,420	199,821
Public Assistance.....	114,149	37,440		151,589
Veterans Service Commission.....	91,371			91,371
Land & Buildings.....	2,500,346			2,500,346
<b>Total Human Services.....</b>	<b>3,032,596</b>	<b>37,440</b>	<b>15,420</b>	<b>3,054,616</b>
<b>Community and Economic Development</b>				
Convention & Visitor's Bureau.....	94,058			94,058
Department of Development.....	16,950			16,950
Land & Buildings.....	1,401,024			1,401,024
<b>Total Community &amp; Economic Development.....</b>	<b>1,512,032</b>			<b>1,512,032</b>
<b>Conservation &amp; Recreation</b>				
Recreation & Parks.....	1,220,637	93,222	19,320	1,294,539
Land & Buildings.....	1,103,607	125,200		1,228,807
<b>Total Conservation &amp; Recreation.....</b>	<b>2,324,244</b>	<b>218,422</b>	<b>19,320</b>	<b>2,523,346</b>
<b>Total General Capital Assets.....</b>	<b>\$ 189,095,293</b>	<b>\$ 2,144,067</b>	<b>\$ 1,897,471</b>	<b>\$ 189,341,889</b>



**STATISTICAL SECTION**

MAKING A DIFFERENCE  
FOR GREENE COUNTY

**Backside of Section Divider**

**GREENE COUNTY, OHIO  
STATISTICAL SECTION - TABLE OF CONTENTS  
DECEMBER 31, 2018**

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>150-156</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>157-163</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>164-169</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>170-173</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>174-176</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>	

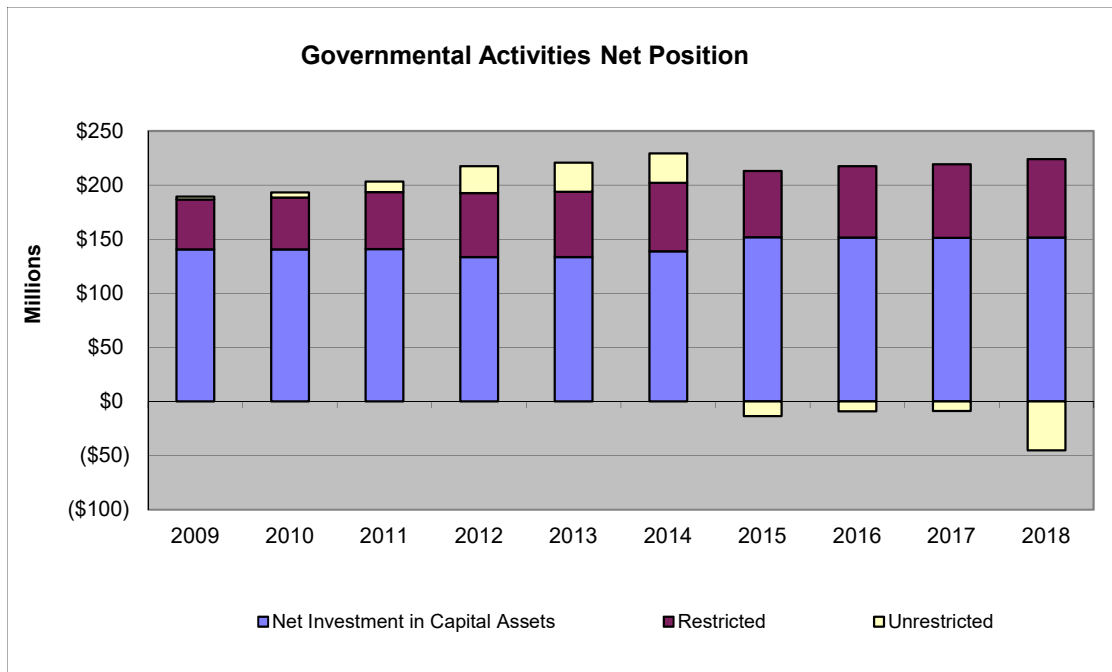
**Sources:**

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

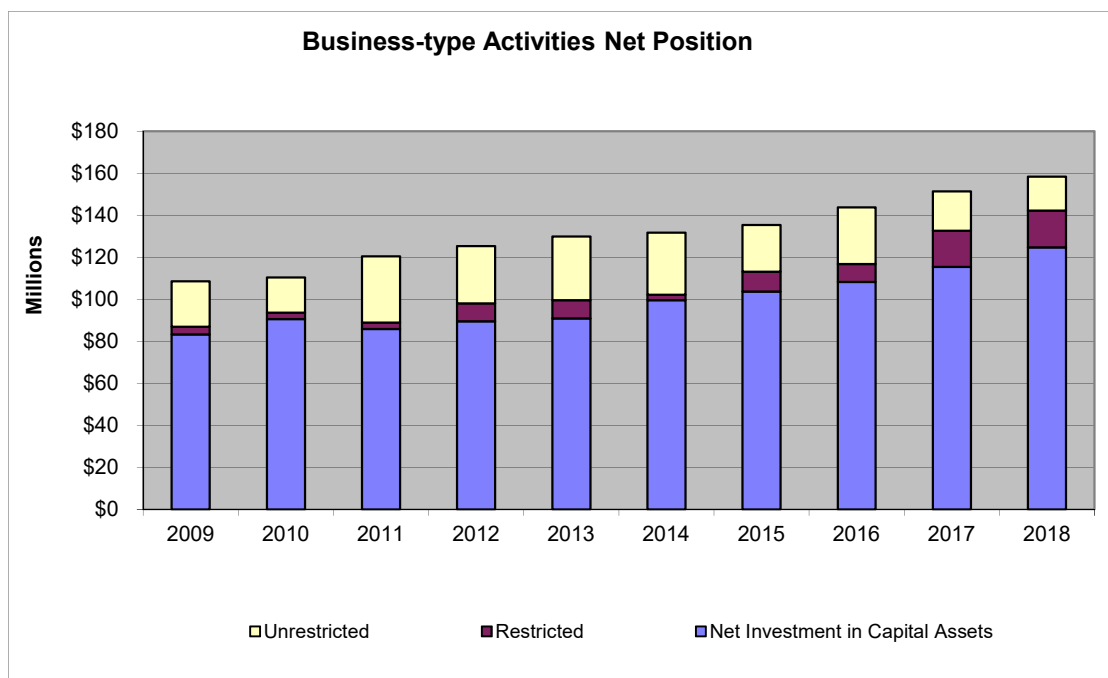
**Table 1**  
 Greene County, Ohio  
 Net Position by Component  
 Last Ten Fiscal Years (Accrual Basis of Accounting)

	2009	2010	2011	2012
<b>Governmental Activities</b>				
Net investment in capital assets.....	\$ 140,712,231	\$ 140,844,591	\$ 133,362,088	\$ 133,455,943
Restricted.....	47,824,504	52,741,642	59,398,499	60,329,538
Unrestricted.....	4,715,085	9,771,616	24,578,217	26,860,601
<b>Total Governmental Activities Net Position.....</b>	<b>\$ 193,251,820</b>	<b>\$ 203,357,849</b>	<b>\$ 217,338,804</b>	<b>\$ 220,646,082</b>
<b>Business-type Activities</b>				
Net investment in capital assets.....	\$ 90,502,130	\$ 85,800,405	\$ 89,510,038	\$ 90,885,709
Restricted.....	3,155,010	3,053,999	8,580,411	8,606,969
Unrestricted.....	16,664,647	31,620,110	27,284,032	30,419,735
<b>Total Business-type Activities Net Position.....</b>	<b>\$ 110,321,787</b>	<b>\$ 120,474,514</b>	<b>\$ 125,374,481</b>	<b>\$ 129,912,413</b>
<b>Primary Government</b>				
Net investment in capital assets.....	\$ 231,214,361	\$ 226,644,996	\$ 222,872,126	\$ 224,341,652
Restricted.....	50,979,514	55,795,641	67,978,910	68,936,507
Unrestricted.....	21,379,732	41,391,726	51,862,249	57,280,336
<b>Total Primary Government Net Position.....</b>	<b>\$ 303,573,607</b>	<b>\$ 323,832,363</b>	<b>\$ 342,713,285</b>	<b>\$ 350,558,495</b>

(a) - 2014 net position was restated due to the implementation of GASB 68.  
 (b) - 2017 net position was restated due to the implementation of GASB 75.



2013	2014(a)	2015	2016	2017(b)	2018
\$ 138,857,976	\$ 151,976,215	\$ 151,517,853	\$ 151,356,072	\$ 151,595,956	\$ 152,433,542
63,196,051	60,982,816	66,057,173	67,801,893	72,506,082	73,069,982
27,325,592	(13,363,553)	(9,052,123)	(8,616,978)	(45,117,391)	(50,249,985)
<u>\$ 229,379,619</u>	<u>\$ 199,595,478</u>	<u>\$ 208,522,903</u>	<u>\$ 210,540,987</u>	<u>\$ 178,984,647</u>	<u>\$ 175,253,539</u>
\$ 99,567,512	\$ 103,660,266	\$ 108,197,018	\$ 115,363,241	\$ 124,715,210	\$ 128,771,844
2,643,753	9,531,013	8,630,839	17,311,731	17,430,571	18,511,145
29,461,992	22,099,906	26,832,469	18,738,841	16,286,148	18,168,357
<u>\$ 131,673,257</u>	<u>\$ 135,291,185</u>	<u>\$ 143,660,326</u>	<u>\$ 151,413,813</u>	<u>\$ 158,431,929</u>	<u>\$ 165,451,346</u>
\$ 238,425,488	\$ 255,636,481	\$ 259,714,871	\$ 266,719,313	\$ 276,311,166	\$ 281,205,386
65,839,804	70,513,829	74,688,012	85,113,624	89,936,653	91,581,127
56,787,584	8,736,353	17,780,346	10,121,863	(28,831,243)	(32,081,628)
<u>\$ 361,052,876</u>	<u>\$ 334,886,663</u>	<u>\$ 352,183,229</u>	<u>\$ 361,954,800</u>	<u>\$ 337,416,576</u>	<u>\$ 340,704,885</u>



**Table 2**

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

	2009	2010 (a)	2011 (a)	2012 (a)
General Fund				
Reserved.....	\$ 395,983	\$ -	\$ -	\$ -
Unreserved.....	13,889,891	-	-	-
Restatements				
Nonspendable:				
Due From Other Funds.....	-	105,090	75,475	121,483
Interfund Receivables.....	-	102,227	136,481	140,466
Unclaimed Funds.....	-	423,398	438,581	472,883
Prepaid Expenses.....	-	-	-	-
Committed:				
Other Purposes.....	-	700,449	2,138,635	-
Assigned for Encumbrances.....	-	-	-	2,144,837
Assigned for Budgetary Resource.....	-	-	2,825,877	6,793,065
Unassigned.....	-	17,019,588	17,720,052	15,824,344
Total Fund Balance: General Fund.....	<u>\$ 14,285,874</u>	<u>\$ 18,350,752</u>	<u>\$ 23,335,101</u>	<u>\$ 25,497,078</u>
All Other Governmental Funds				
Reserved.....	\$ 3,148,399	\$ -	\$ -	\$ -
Unreserved, Reported In:				
Special Revenue Funds.....	42,638,769	-	-	-
Debt Service Funds.....	(210,956)	-	-	-
Capital Project Funds.....	100,281	-	-	-
Restatements				
Nonspendable:				
Due From Other Funds.....	-	35,820	10,245	57,385
Interfund Receivables.....	-	37,305	-	-
Principal of Trust Funds.....	-	95,306	96,292	92,595
Prepaid Expenses.....	-	-	-	-
Restricted:				
Job and Family Services.....	-	832,262	713,540	1,595,020
Developmental Disabilities.....	-	21,391,669	23,526,374	24,858,755
Motor Vehicle, Road & Bridge.....	-	10,342,188	10,382,724	8,852,854
Childrens Services.....	-	2,020,315	3,666,694	5,031,948
Other Purposes.....	-	15,260,575	18,771,554	22,150,887
Committed:				
Adult Day Care Services.....	-	20,515	24,988	16,429
Parks & Trails Donations.....	-	116,385	150,005	260,200
County Home.....	-	-	-	239,586
Inmate Medical Fees.....	-	12,341	13,887	21,118
Capital Projects.....	-	-	-	-
Long Term Debt Obligations.....	-	35,720	287,925	461,511
Unassigned.....	-	(9,200,248)	(157,696)	-
Total All Other Governmental Funds.....	<u>\$ 45,676,493</u>	<u>\$ 41,000,153</u>	<u>\$ 57,486,532</u>	<u>\$ 63,638,288</u>

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

2013 (a)	2014 (a)	2015 (a)	2016 (a)	2017 (a)	2018 (a)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
102,503	98,701	76,346			
105,216	417,834	333,438			
403,747	332,820	208,727	34,014	21,515	48,456
				544,507	620,385
-	-	-			
1,195,023	1,901,221	725,988	1,122,345	3,458,270	3,571,145
4,747,479	2,950,311	6,790,129	5,666,947	9,111,525	6,257,982
20,998,399	22,768,440	25,743,352	27,461,194	26,392,385	28,574,930
<u>\$ 27,552,367</u>	<u>\$ 28,469,327</u>	<u>\$ 33,877,980</u>	<u>\$ 34,284,500</u>	<u>\$ 39,528,202</u>	<u>\$ 39,072,898</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,307	174,842	33,282			
-	20,000				
91,493	70,800	70,800	70,800	70,800	70,800
				357,179	5,665,584
491,121	605,347	1,121,770	1,152,750	943,421	1,114,985
25,138,814	24,271,828	23,827,962	23,142,051	23,597,991	18,102,969
9,001,740	8,700,977	10,262,367	9,737,869	10,603,117	10,613,995
7,280,512	7,375,169	7,732,767	9,004,035	10,383,988	10,355,451
18,914,850	18,800,498	19,403,984	20,458,428	21,027,149	21,839,999
12,688	-	5,780	41,495	132,490	213,365
288,073	384,887	358,751	1,285,620	2,112,459	2,371,863
270,179	34,078	379,952	469,989	613,919	311,925
26,468	13,589	13,828	12,087	27,385	29,064
-	493,722	1,547,890	1,146,387	2,741,659	3,300,271
626,437	801,023	972,884	2,011,040	868,032	941,868
-	(3,028)				
<u>\$ 62,144,682</u>	<u>\$ 61,743,732</u>	<u>\$ 65,732,017</u>	<u>\$ 68,532,551</u>	<u>\$ 73,479,589</u>	<u>\$ 74,932,139</u>



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

	2009	2010	2011	2012
<b>Expenses</b>				
<b>Governmental Activities</b>				
Legislative and Executive.....	\$ 16,092,757	\$ 15,420,053	\$ 14,664,052	\$ 15,740,183
Judicial.....	7,701,317	6,593,506	6,296,201	7,094,528
Public Safety.....	20,986,212	19,782,375	20,140,857	21,705,271
Public Works.....	12,204,219	10,763,264	9,088,202	9,820,882
Health.....	22,225,327	22,770,161	22,266,555	23,789,422
Human Services.....	36,383,980	30,052,565	26,913,188	25,297,987
Conservation and Recreation.....	2,850,315	2,514,172	2,945,774	2,988,548
Community and Economic Development.....	2,403,211	2,509,058	2,353,784	1,722,645
Interest and Fiscal Charges.....	1,319,790	1,150,822	1,088,993	1,088,463
<b>Total Governmental Activities Expenses.....</b>	<b>122,167,128</b>	<b>111,555,976</b>	<b>105,757,606</b>	<b>109,247,929</b>
<b>Business-type Activities</b>				
Water.....	9,010,918	8,846,283	9,011,065	8,929,982
Sewer.....	15,522,340	16,717,576	16,892,606	18,786,322
<b>Total Business-type Activities Expenses.....</b>	<b>24,533,258</b>	<b>25,563,859</b>	<b>25,903,671</b>	<b>27,716,304</b>
<b>Total Primary Government Expenses.....</b>	<b>\$ 146,700,386</b>	<b>\$ 137,119,835</b>	<b>\$ 131,661,277</b>	<b>\$ 136,964,233</b>
<b>Program Revenues</b>				
<b>Governmental Activities</b>				
<b>Charges for Services</b>				
Legislative and Executive.....	\$ 5,440,536	\$ 6,776,012	\$ 6,567,900	\$ 4,614,166
Judicial.....	1,682,074	1,388,756	1,943,036	1,882,639
Public Safety.....	2,272,128	2,591,010	3,478,013	2,924,024
Public Works.....	1,698,545	1,599,359	408,518	1,283,095
Health.....	911,765	915,176	825,250	878,961
Human Services.....	5,950,115	5,840,508	5,835,369	5,368,515
Conservation and Recreation.....	292,351	362,520	1,409,820	321,962
Community and Economic Development.....	-	-	14,454	31,422
Operating Grants and Contributions.....	43,142,412	35,487,139	31,269,857	32,520,700
Capital Grants and Contributions.....	1,769,712	795,697	767,938	271,939
<b>Total Governmental Activities Program Revenues.....</b>	<b>63,159,638</b>	<b>55,756,177</b>	<b>52,520,155</b>	<b>50,097,423</b>
<b>Business-type Activities</b>				
<b>Charges for Services</b>				
Water.....	8,753,822	9,267,427	9,608,646	10,592,163
Sewer.....	15,171,477	15,541,326	19,957,312	20,531,571
Capital Grants and Contributions.....	1,681,607	4,079,120	638,470	175,788
<b>Total Business-type Activities Program Revenues.....</b>	<b>25,606,906</b>	<b>28,887,873</b>	<b>30,204,428</b>	<b>31,299,522</b>
<b>Total Primary Government Program Revenues.....</b>	<b>\$ 88,766,544</b>	<b>\$ 84,644,050</b>	<b>\$ 82,724,583</b>	<b>\$ 81,396,945</b>
<b>Net &lt;Expense&gt;/Revenue</b>				
Governmental Activities.....	\$ (59,007,490)	\$ (55,799,799)	\$ (53,237,451)	\$ (59,150,506)
Business-type Activities.....	1,073,648	3,324,014	4,300,757	3,583,218
<b>Total Primary Government Net &lt;Expense&gt;/Revenue.....</b>	<b>\$ (57,933,842)</b>	<b>\$ (52,475,785)</b>	<b>\$ (48,936,694)</b>	<b>\$ (55,567,288)</b>
<b>General Revenues and Other Changes in Net Position</b>				
<b>Governmental Activities</b>				
<b>Taxes</b>				
Real and Personal Property Taxes.....	\$ 30,966,235	\$ 34,496,922	\$ 35,088,635	\$ 34,771,884
County Hotel Lodging Taxes.....	812,572	864,158	933,739	937,708
Sales Taxes.....	20,558,891	21,090,415	22,005,853	22,576,311
Unrestricted Grants.....	4,589,671	4,842,994	4,504,217	1,702,893
Investment Earnings.....	3,530,073	2,298,235	2,332,405	522,613
Other Revenue.....	2,492,764	1,966,918	2,379,282	1,960,542
Transfers.....	(199,120)	(89,053)	(25,725)	(14,167)
<b>Total Governmental Activities.....</b>	<b>62,751,086</b>	<b>65,470,589</b>	<b>67,218,406</b>	<b>62,457,784</b>
<b>Business-type Activities</b>				
Investment Earnings.....	32,011	50,899	46,479	41,186
Other Revenue.....	429,246	134,071	527,006	899,361
Transfers.....	199,120	89,053	25,725	14,167
<b>Total Business-type Activities.....</b>	<b>660,377</b>	<b>274,023</b>	<b>599,210</b>	<b>954,714</b>
<b>Total Primary Government.....</b>	<b>\$ 63,411,463</b>	<b>\$ 65,744,612</b>	<b>\$ 67,817,616</b>	<b>\$ 63,412,498</b>
<b>Change in Net Position</b>				
Governmental Activities.....	\$ 3,743,596	\$ 9,670,790	\$ 13,980,955	\$ 3,307,278
Business-type Activities.....	1,734,025	3,598,037	4,899,967	4,537,932
<b>Total Primary Government.....</b>	<b>\$ 5,477,621</b>	<b>\$ 13,268,827</b>	<b>\$ 18,880,922</b>	<b>\$ 7,845,210</b>

2013	2014	2015	2016	2017	2018
\$ 16,459,480	\$ 16,179,840	\$ 16,708,608	\$ 21,062,096	\$ 20,484,414	\$ 22,213,612
7,115,444	7,996,955	8,071,770	8,595,676	9,015,511	9,268,013
19,516,784	21,191,299	20,907,748	23,022,264	26,232,826	26,102,510
8,662,610	9,671,896	8,564,111	9,470,211	8,983,856	9,629,941
23,912,910	26,179,437	25,928,609	25,569,399	25,564,792	26,119,243
21,810,906	25,424,076	26,875,768	29,625,809	32,036,157	31,921,834
4,229,680	3,167,588	3,033,427	3,333,687	3,594,508	4,509,091
2,088,390	1,762,988	1,678,489	1,895,927	1,596,981	2,052,055
1,798,532	1,057,845	940,352	859,118	869,651	819,655
<u>105,594,736</u>	<u>112,631,924</u>	<u>112,708,882</u>	<u>123,434,187</u>	<u>128,378,696</u>	<u>132,635,954</u>
10,081,321	8,699,215	9,338,165	9,080,292	9,628,120	9,982,806
19,374,602	15,890,356	15,973,054	16,121,099	16,645,315	16,795,474
<u>29,455,923</u>	<u>24,589,571</u>	<u>25,311,219</u>	<u>25,201,391</u>	<u>26,273,435</u>	<u>26,778,280</u>
<u>\$ 135,050,659</u>	<u>\$ 137,221,495</u>	<u>\$ 138,020,101</u>	<u>\$ 148,635,578</u>	<u>\$ 154,652,131</u>	<u>\$ 159,414,234</u>
\$ 5,598,656	\$ 5,873,400	\$ 5,479,066	\$ 6,535,020	\$ 7,414,588	\$ 6,843,562
2,001,833	1,952,005	2,028,410	1,791,453	1,312,344	1,732,523
2,815,668	2,967,040	3,173,005	3,554,754	3,269,414	3,768,748
235,223	562,501	464,590	447,717	404,176	441,181
850,170	1,046,014	909,566	877,151	839,322	1,109,663
4,786,148	4,784,388	5,322,285	5,281,420	5,308,868	4,608,235
133,094	1,278,254	1,176,745	1,422,609	1,498,403	1,083,089
1,618,479	-	5,000	-	-	-
28,521,561	31,193,575	30,105,925	30,363,206	32,305,508	32,338,750
409,193	869,430	1,277,792	3,235,232	2,716,413	1,873,048
<u>46,970,025</u>	<u>50,526,607</u>	<u>49,942,384</u>	<u>53,508,562</u>	<u>55,069,036</u>	<u>53,798,799</u>
9,529,534	9,929,260	10,131,651	10,602,474	10,389,075	10,753,445
19,694,664	19,926,907	20,145,679	19,917,037	20,978,480	20,600,736
477,389	-	2,695,355	1,704,850	3,967,797	1,797,595
<u>29,701,587</u>	<u>29,856,167</u>	<u>32,972,685</u>	<u>32,224,361</u>	<u>35,335,352</u>	<u>33,151,776</u>
<u>\$ 76,671,612</u>	<u>\$ 80,382,774</u>	<u>\$ 82,915,069</u>	<u>\$ 85,732,923</u>	<u>\$ 90,404,388</u>	<u>\$ 86,950,575</u>
\$ (58,624,711)	\$ (62,105,317)	\$ (62,766,498)	\$ (69,925,625)	\$ (73,309,660)	\$ (78,837,155)
245,664	5,266,596	7,661,466	7,022,970	9,061,917	6,373,496
<u>\$ (58,379,047)</u>	<u>\$ (56,838,721)</u>	<u>\$ (55,105,032)</u>	<u>\$ (62,902,655)</u>	<u>\$ (64,247,743)</u>	<u>\$ (72,463,659)</u>
\$ 36,370,688	\$ 35,606,743	\$ 37,607,966	\$ 38,529,210	\$ 38,520,117	\$ 37,468,525
919,495	1,007,884	987,072	1,080,080	1,214,473	1,229,004
22,962,447	24,606,952	26,351,943	27,322,202	27,343,714	27,507,549
4,753,574	5,552,659	4,571,615	4,844,649	5,941,160	5,227,671
773,697	1,429,891	1,022,404	(529,963)	1,629,209	2,432,081
1,587,376	525,871	1,172,189	733,457	1,147,161	1,333,965
(9,029)	(18,489)	(19,266)	(35,926)	(47,693)	(92,748)
<u>67,358,248</u>	<u>68,711,511</u>	<u>71,693,923</u>	<u>71,943,709</u>	<u>75,748,141</u>	<u>75,106,047</u>
255,102	59,688	46,997	55,370	37,351	50,029
1,251,049	791,600	641,412	639,221	414,881	503,144
9,029	18,489	19,266	35,926	47,693	92,748
<u>1,515,180</u>	<u>869,777</u>	<u>707,675</u>	<u>730,517</u>	<u>499,925</u>	<u>645,921</u>
<u>\$ 68,873,428</u>	<u>\$ 69,581,288</u>	<u>\$ 72,401,598</u>	<u>\$ 72,674,226</u>	<u>\$ 76,248,066</u>	<u>\$ 75,751,968</u>
\$ 8,733,537	\$ 6,606,194	\$ 8,927,425	\$ 2,018,084	\$ 2,438,481	\$ (3,731,108)
1,760,844	6,136,373	8,369,141	7,753,487	9,561,842	7,019,417
<u>\$ 10,494,381</u>	<u>\$ 12,742,567</u>	<u>\$ 17,296,566</u>	<u>\$ 9,771,571</u>	<u>\$ 12,000,323</u>	<u>\$ 3,288,309</u>

**Table 4**

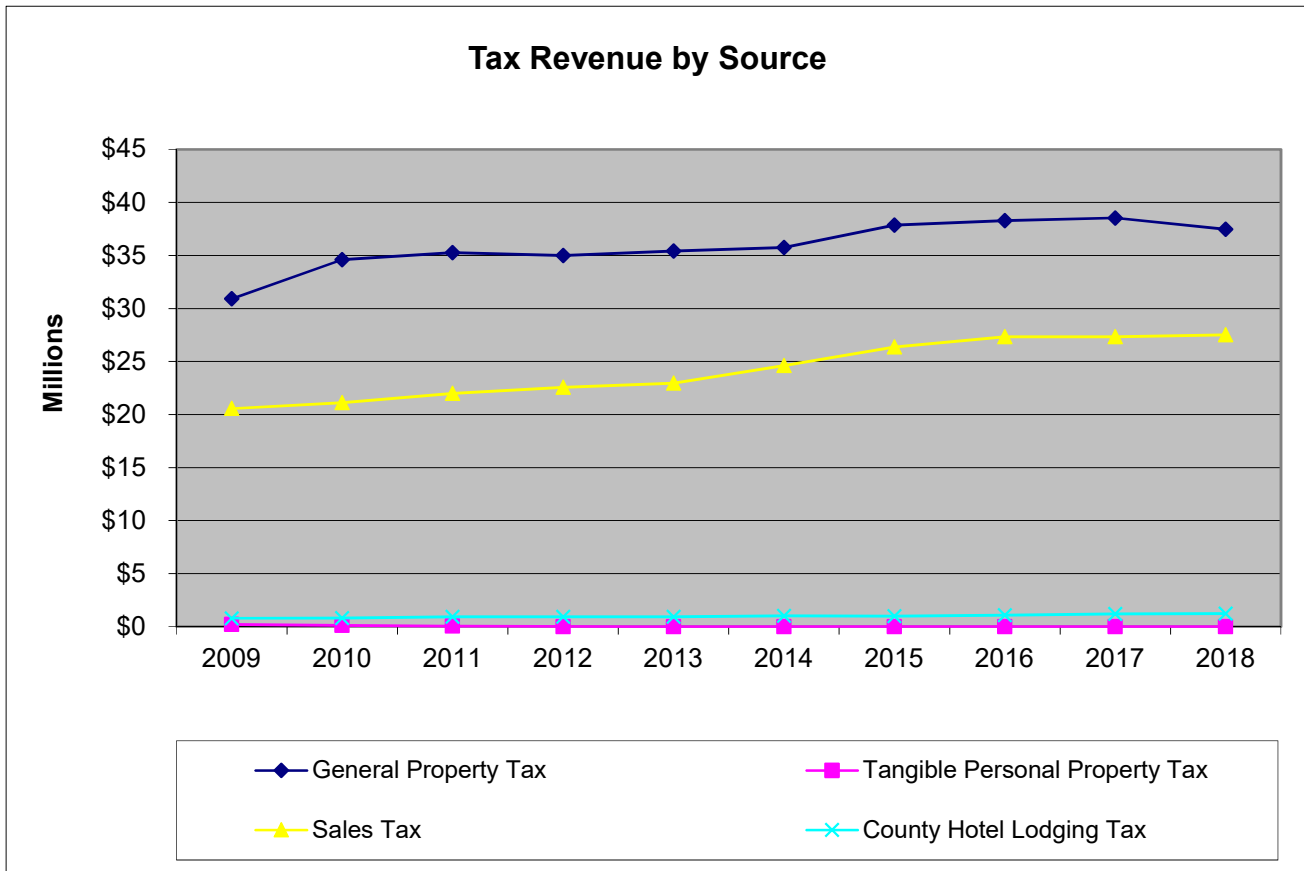
Greene County, Ohio  
 Changes in Fund Balances, Governmental Funds  
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2009	2010	2011	2012
<b>Revenues</b>				
Taxes.....	\$ 52,468,981	\$ 56,650,368	\$ 58,253,201	\$ 58,523,364
Charges for Services.....	16,543,739	17,844,783	17,892,322	15,165,075
Licenses & Permits.....	922,208	844,418	1,226,449	927,051
Fines & Forfeitures.....	750,469	852,639	1,288,301	1,113,241
Intergovernmental Revenues.....	48,326,965	41,403,895	36,824,373	34,224,265
Special Assessments.....	147,464	596,864	542,998	459,908
Investment Earnings.....	3,530,073	2,298,235	2,332,405	522,613
Other Revenues.....	2,720,331	1,615,882	2,124,981	1,458,749
Total Revenues	<u>125,410,230</u>	<u>122,107,084</u>	<u>120,485,030</u>	<u>112,394,266</u>
<b>Expenditures</b>				
Legislative and Executive.....	15,552,674	15,467,603	14,887,283	15,484,808
Judicial.....	7,295,635	6,477,065	6,553,419	6,683,577
Public Safety.....	19,817,021	19,562,088	20,086,813	20,143,735
Public Works.....	10,487,084	10,889,926	9,312,649	10,263,349
Health.....	21,918,836	22,887,390	22,519,725	23,542,942
Human Services.....	35,765,438	29,820,619	26,704,785	24,423,754
Conservation and Recreation.....	2,766,639	3,610,643	2,894,778	2,959,379
Community and Economic Development.....	2,311,887	2,479,520	2,425,559	1,612,409
Capital Outlay.....	1,453,864	150,657	3,811	919,428
Debt Service:				
Interest.....	1,313,585	1,155,307	1,070,101	1,133,006
Principal.....	12,250,000	13,207,669	580,000	945,000
Total Expenditures	<u>130,932,663</u>	<u>125,708,487</u>	<u>107,038,923</u>	<u>108,111,387</u>
Excess Revenue over Expenditures	(5,522,433)	(3,601,403)	13,446,107	4,282,879
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Assets.....	30,736	35,738	52,231	347,600
Proceeds from Borrowing.....	9,747,500	2,928,545	8,000,000	3,700,000
Premium on Borrowing.....	-	-	-	-
Payments to Escrow Agent.....	-	-	-	-
Inception of Capital Lease.....	-	-	-	-
Transfers In.....	2,395,971	2,712,752	3,060,760	2,308,183
Transfers Out.....	(2,578,376)	(2,787,257)	(3,088,637)	(2,324,662)
Total Other Financing Sources/(Uses).....	<u>9,595,831</u>	<u>2,889,778</u>	<u>8,024,354</u>	<u>4,031,121</u>
Net Change in Fund Balance.....	<u>\$ 4,073,398</u>	<u>\$ (711,625)</u>	<u>\$ 21,470,461</u>	<u>\$ 8,314,000</u>
Capitalized Capital Outlay	890,722	2,267,666	1,557,270	1,794,283
Debt Service as a percentage of noncapital expenditures.....	10.4%	11.6%	1.6%	1.9%

2013	2014	2015	2016	2017	2018
\$ 59,260,270	\$ 61,377,625	\$ 65,205,640	\$ 66,680,972	\$ 67,094,050	\$ 66,211,613
14,530,413	16,212,150	16,631,500	17,065,917	17,737,605	16,970,237
1,006,306	998,161	1,096,172	1,283,131	1,396,373	1,608,374
1,003,289	1,009,358	850,672	1,056,794	885,508	821,062
38,110,961	35,611,393	34,638,050	37,625,248	39,535,977	38,272,652
485,386	24,288	41,687	39,716	32,859	27,158
627,896	1,585,698	1,137,492	(25,009)	1,708,516	2,594,933
1,309,512	1,113,536	1,124,626	939,305	1,746,156	2,310,212
<u>116,334,033</u>	<u>117,932,209</u>	<u>120,725,839</u>	<u>124,666,074</u>	<u>130,137,044</u>	<u>128,816,241</u>
15,587,210	16,460,861	16,381,211	19,869,072	19,038,830	21,039,457
7,092,786	7,862,119	7,893,029	8,141,179	7,912,334	8,496,963
20,267,224	20,788,104	20,777,839	21,838,544	23,169,359	23,527,628
9,650,762	9,467,492	8,045,639	9,891,384	8,282,322	8,742,370
24,055,646	25,989,182	25,568,931	25,601,103	25,591,256	26,171,355
27,403,752	25,366,982	26,862,969	28,494,895	28,765,317	29,764,890
4,250,209	3,154,220	3,054,014	3,219,330	3,429,751	4,371,963
2,131,577	1,751,522	1,642,555	1,830,124	1,468,585	1,937,108
2,530,963	905,955	22,946	92,820	250	1,632,132
1,005,000	1,083,082	995,000	884,288	847,132	793,229
1,819,796	4,630,000	971,963	1,070,000	1,550,000	1,360,000
<u>115,794,925</u>	<u>117,459,519</u>	<u>112,216,096</u>	<u>120,932,739</u>	<u>120,055,136</u>	<u>127,837,095</u>
539,108	472,690	8,509,743	3,733,335	10,081,908	979,146
32,569	62,329	635,329	110,278	156,984	111,332
-	-	3,955,000	-	-	-
-	-	82,913	-	-	-
-	-	(4,015,681)	-	-	-
-	-	249,401	-	-	-
2,307,250	6,874,337	3,247,823	2,587,693	2,787,301	4,479,960
(2,317,244)	(6,893,346)	(3,267,590)	(3,224,252)	(2,835,453)	(4,573,192)
<u>22,575</u>	<u>43,320</u>	<u>887,195</u>	<u>(526,281)</u>	<u>108,832</u>	<u>18,100</u>
<u>\$ 561,683</u>	<u>\$ 516,010</u>	<u>\$ 9,396,938</u>	<u>\$ 3,207,054</u>	<u>\$ 10,190,740</u>	<u>\$ 997,246</u>
733,044	905,955	873,850	1,590,387	1,111,261	2,144,067
2.5%	4.9%	1.8%	1.6%	2.0%	1.7%

**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
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	35,408,328	-	22,962,447	919,495	59,290,270
2014	35,762,789	-	24,606,952	1,007,884	61,377,625
2015	37,866,625	-	26,351,943	987,072	65,205,640
2016	38,278,690	-	27,322,202	1,080,080	66,680,972
2017	38,535,863	-	27,343,714	1,214,473	67,094,050
2018	37,475,060	-	27,507,549	1,229,004	66,211,613
% Change 2009 to 2018	21.2%	-100.0%	33.8%	56.2%	26.2%



**Table 6**

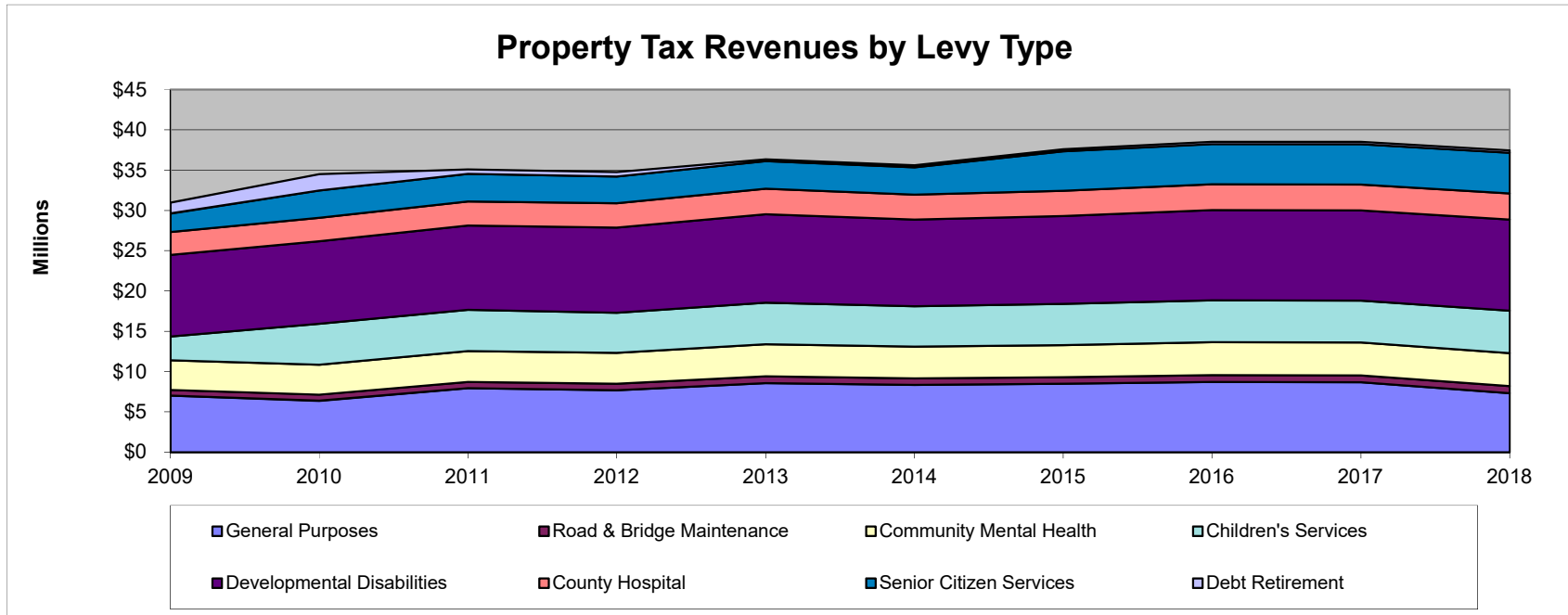
Greene County, Ohio  
 Real and Personal Property Tax Revenues by Program  
 Last Ten Fiscal Years (Accrual Basis of Accounting)

Year	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
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
2014	8,375,989	810,913	3,909,511	5,025,564	10,755,519	3,076,833	3,417,115	235,299	35,606,743
2015	8,498,898	823,454	3,978,443	5,097,926	10,937,836	3,128,956	4,873,450	269,003	37,607,966
2016	8,729,882	842,083	4,074,606	5,211,181	11,191,107	3,201,355	4,998,077	280,919	38,529,210
2017	8,695,207	842,828	4,074,779	5,217,055	11,197,593	3,203,240	5,004,260	285,155	38,520,117
2018	7,343,572	851,533	4,116,450	5,268,325	11,309,685	3,235,299	5,053,595	290,066	37,468,525

% Change 2009 to 2018	General Purposes	Road & Bridge Maintenance	Community Mental Health	Children's Services	Developmental Disabilities	County Hospital	Senior Citizen Services	Debt Retirement	Total
	4.7%	16.4%	11.8%	79.3%	11.9%	14.1%	118.0%	-78.3%	21.0%

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

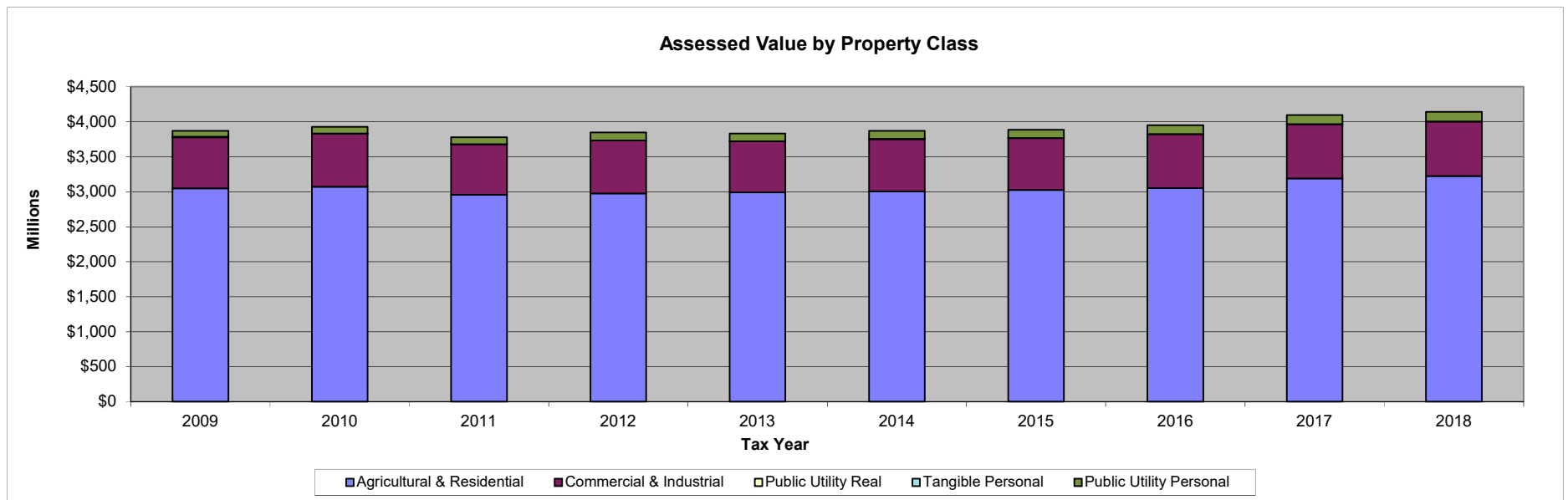
Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual
		Agricultural & Residential	Commercial & Industrial	Public Utility Real	Tangible Personal	Public Utility Personal				
2009	2010	3,049,208,420	730,255,900	138,020	7,148,080	84,451,610	3,871,202,030	11.25	11,154,523,423	34.71%
2010	2011	3,070,205,500	757,809,390	135,620	3,639,580	98,442,280	3,930,232,370	11.25	11,277,069,823	34.85%
2011	2012 (T)	2,956,950,430	722,866,020	141,160	-	100,504,090	3,780,461,700	11.25	10,801,319,143	35.00%
2012	2013	2,975,934,990	755,893,700	160,930	-	116,786,770	3,848,776,390	11.25	10,996,503,971	35.00%
2013	2014	2,990,547,140	731,313,600	172,490	-	111,517,520	3,833,550,750	11.25	10,953,002,143	35.00%
2014	2015 (R)	3,005,227,990	749,246,430	181,320	-	114,838,370	3,869,494,110	11.65	11,055,697,457	35.00%
2015	2016	3,024,738,940	743,323,960	171,920	-	119,157,070	3,887,391,890	11.65	11,106,833,971	35.00%
2016	2017	3,052,793,470	772,093,970	895,040	-	125,148,730	3,950,931,210	11.65	11,288,374,886	35.00%
2017	2018 (T)	3,190,207,670	777,308,170	855,040	-	127,161,430	4,095,532,310	11.65	11,701,520,886	35.00%
2018	2019	3,226,563,710	779,305,580	820,610	-	136,706,880	4,143,396,780	11.65	11,838,276,514	35.00%

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.

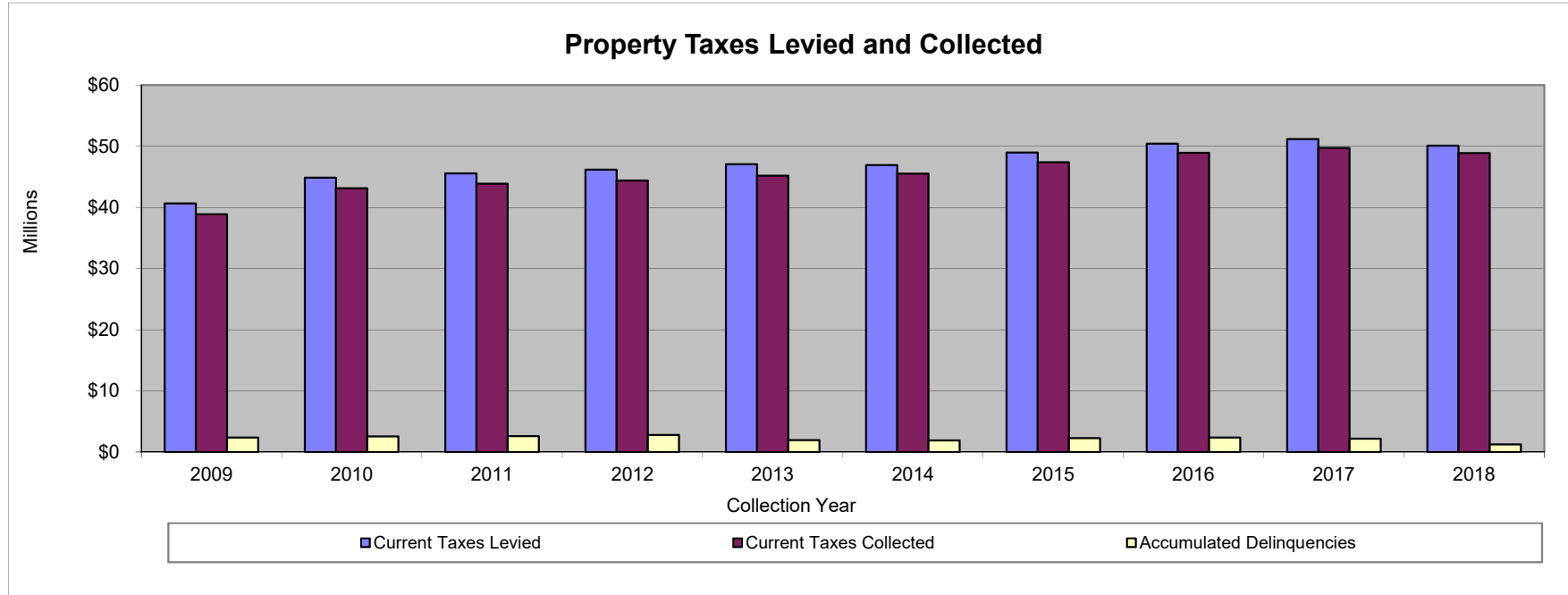


**Table 8**  
 Greene County, Ohio  
 Property Tax Levies and Collections - Real, Utility and Tangible Taxes  
 Last Ten Fiscal Years

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 Total Taxes Levied	Accumulated Delinquencies
2008	2009	40,624,758	38,879,893	95.70%	1,809,813	1,107,065	39,986,958	2.77%	94.23%	2,382,155
2009	2010	44,844,805	43,125,211	96.17%	2,288,164	1,386,244	44,511,455	3.11%	94.44%	2,541,247
2010	2011	45,569,584	43,855,975	96.24%	2,516,194	1,444,645	45,300,620	3.19%	94.21%	2,619,926
2011	2012	46,167,308	44,397,519	96.17%	2,613,999	1,660,599	46,058,118	3.61%	94.42%	2,794,616
2012	2013	47,054,213	45,190,730	96.04%	2,236,146	1,364,876	46,555,606	2.93%	94.45%	1,950,761
2013	2014	46,915,635	45,531,386	97.05%	2,194,419	1,206,440	46,737,826	2.58%	95.17%	1,920,871
2014	2015	48,956,097	47,366,079	96.75%	1,920,871	1,162,076	48,528,155	2.39%	95.38%	2,292,054
2015	2016	50,396,617	48,919,627	97.07%	2,292,054	1,881,659	50,801,286	3.70%	96.42%	2,379,210
2016	2017	51,178,965	49,712,530	97.13%	2,514,222	1,653,005	51,365,535	3.22%	95.66%	2,175,736
2017	2018	50,101,425	48,869,285	97.54%	2,175,736	1,334,474	50,203,759	2.66%	96.03%	1,234,981

Source: Greene County Auditor's Office

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

<b>County Units:</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Bridge.....	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Children Services.....	1.500	1.500	1.500	1.500	1.500	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.....	1.900	2.330	2.330	2.330	2.330	2.330	2.330	2.330	2.330	1.830
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.....	0.600	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
Senior Council on Aging.....	1.000	1.000	1.000	1.000	1.000	1.400	1.400	1.400	1.400	1.400
<b>Total Rates.....</b>	<b>11.250</b>	<b>11.250</b>	<b>11.250</b>	<b>11.250</b>	<b>11.250</b>	<b>11.650</b>	<b>11.650</b>	<b>11.650</b>	<b>11.650</b>	<b>11.150</b>
<b>School Districts:</b>										
Beavercreek City.....	48.200	48.000	48.900	48.850	55.100	54.900	54.150	54.150	53.840	53.000
Cedar Cliff Local.....	43.900	42.700	41.700	41.600	42.700	42.200	40.200	40.200	40.330	40.860
Fairborn City.....	51.800	51.900	52.650	52.500	52.500	52.650	52.650	52.650	55.350	55.250
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.....	33.550	33.450	33.350	33.300	33.250	32.650	32.750	32.750	32.950	32.750
Bellbrook-Sugarcreek Local.....	67.100	67.100	67.650	67.650	66.800	68.200	66.900	66.900	66.850	66.150
Xenia Community.....	43.500	43.400	43.900	46.800	46.800	47.250	47.750	47.750	47.600	46.350
Yellow Springs Exempted.....	63.800	63.900	63.700	70.950	70.950	70.600	71.000	71.000	69.900	69.150
<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.....	31.250	31.250	30.750	30.250	30.250	30.250	30.000	30.000	30.000	30.260
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.....	41.830	41.540	41.470	41.390	41.390	40.600	40.610	40.610	40.320	40.330
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.....	49.530	50.940	51.130	52.180	52.180	53.440	53.440	53.440	53.440	58.120
Wilmington City.....	27.700	27.700	28.200	26.375	26.375	26.300	26.300	26.300	26.300	26.300
<b>Corporations:</b>										
Beavercreek City.....	13.100	12.950	14.100	14.100	14.100	17.800	17.800	17.800	18.600	18.580
Bellbrook City.....	19.500	19.500	19.500	19.500	19.500	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.....	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	1.500	1.500	1.500	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	11.000	11.000	11.000	11.000
Fairborn City.....	9.500	9.450	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300
Jamestown Village.....	15.400	18.900	18.900	18.900	20.700	20.700	20.700	20.700	20.700	20.700
Kettering City.....	6.790	6.790	6.790	6.790	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.....	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
<b>Townships:</b>										
Bath.....	13.600	9.900	9.900	9.900	9.900	9.900	9.900	9.900	12.100	12.100
Beavercreek.....	16.550	16.550	16.550	16.550	14.550	14.550	14.950	14.950	14.950	15.850
Caesarcreek.....	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600
Cedarville.....	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900	8.450
Jefferson.....	5.600	5.600	5.600	5.600	6.600	9.600	9.600	9.600	9.600	9.600
Miami.....	6.800	5.900	5.900	5.900	5.900	5.900	5.900	5.900	5.900	8.300
New Jasper.....	6.200	6.200	6.200	6.200	7.700	7.700	7.700	7.700	9.200	9.200
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	6.650	6.650	7.650	7.650
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	15.500
Sugarcreek.....	20.000	20.000	20.000	21.700	20.000	20.000	20.000	20.000	20.000	20.000
Xenia.....	12.000	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.....	1.100	1.100	1.100	1.700	1.700	1.700	1.700	1.700	1.700	1.700
District Health Fund.....	0.500	0.500	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
Greene County Library.....	1.000	1.000	1.000	1.000	1.000	1.000	1.900	1.900	1.900	1.900

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	2018			2009		
	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	\$ 94,672,560	2.28%	1	\$ 68,251,830	1.76%	1
Greene Town Center LLC	44,133,390	1.07%	2	43,434,940	1.12%	2
MFC Beavercreek LLC	34,657,510	0.84%	3	37,154,950	0.96%	3
Beavercreek Towne Station LLC	16,617,960	0.40%	4		0.00%	
Vectren Energy Supply	16,880,360	0.41%	5	6,817,650	0.18%	10
Beavercreek Medical Center	11,330,850	0.27%	6		0.00%	
Ashton Brooke LLC	10,295,120	0.25%	7		0.00%	
Cole Mt Beavercreek OH LLC	9,712,500	0.23%	8		0.00%	
Wells Fargo Bank NA Trustee	8,415,390	0.20%	9		0.00%	
Wright Patt Credit Union Inc	8,193,640	0.20%	10		0.00%	
Kettering Adventist Healthcare				9,630,770	0.25%	4
Cemex				8,299,790	0.21%	5
George Kontogiannis				8,173,620	0.21%	6
Acropolis 29 LLC				8,161,200	0.21%	7
MV-RG II				7,781,690	0.20%	8
Dille Laboratories Corporation				7,286,650	0.19%	9
<b>Total</b>	<b>\$ 254,909,280</b>	<b>6.15%</b>		<b>\$ 204,993,090</b>	<b>5.29%</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.
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
2014	13.13	4.49	23.83	7.45
2015	13.13	4.49	23.83	7.45
2016	13.13	4.49	23.83	7.45
2017	13.13	4.49	23.83	7.45
2018	13.13	4.49	24.31	7.60

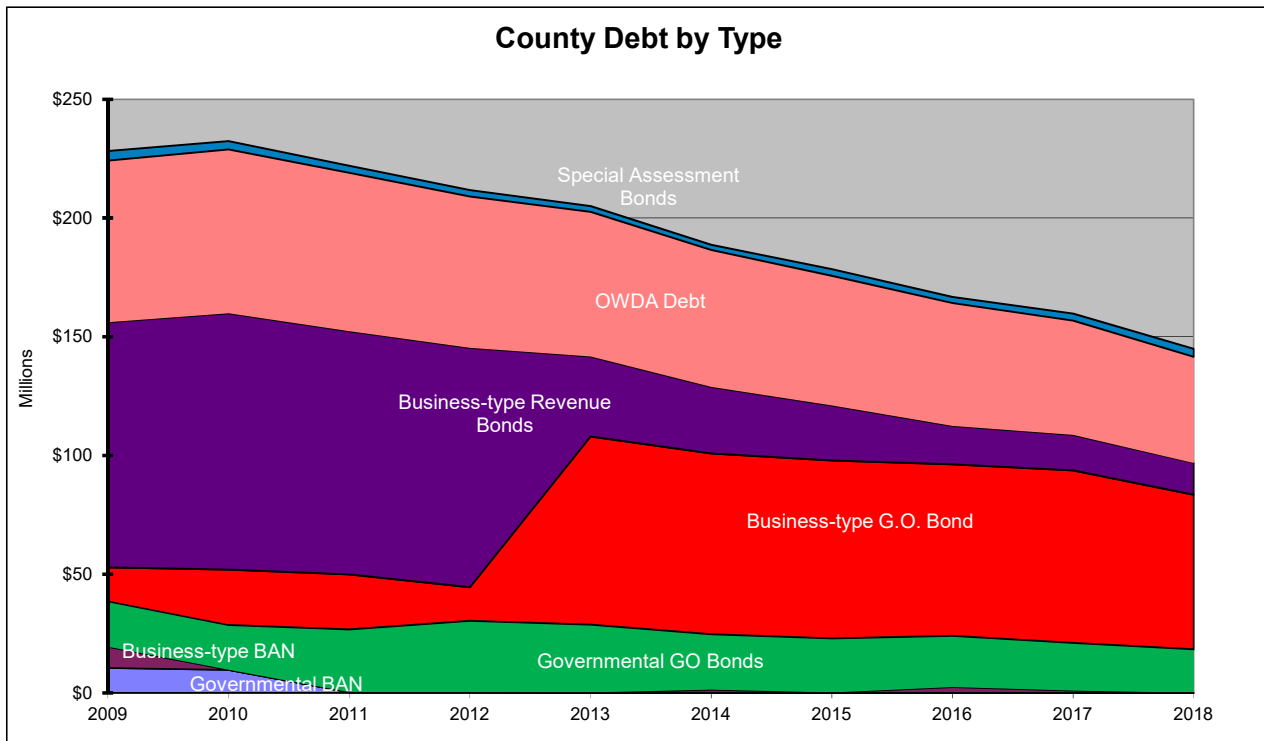
Source: Greene County Sanitary Engineer

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

Fiscal Year	Governmental Activities		Business-Type Activities	Total Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Other Governmental Activities Debt	
	(c) General Obligation Bonds	Gross Refunding Bonds	(c) General Obligation Bonds (b)				Special Assessment Bonds	Capital Leases
2009	9,545,000	9,610,000	10,530,000	\$ 29,685,000	0.77%	185.40	80,000	-
2010	18,993,427	(a)	23,276,573	\$ 42,270,000	1.08%	262.42	40,000	-
2011	26,453,427	(a)	23,121,573	\$ 49,575,000	1.31%	306.75	-	-
2012	30,096,965	(a)	14,197,694	\$ 44,294,659	1.15%	270.76	-	-
2013	28,570,993	(a)	79,263,646	\$ 107,834,639	2.81%	655.84	-	-
2014	23,409,978	(a)	76,159,874	\$ 99,569,852	2.57%	607.86	-	-
2015	22,741,341	(a)	74,966,100	\$ 97,707,441	2.51%	593.61	-	199,521
2016	21,550,818	(a)	72,317,483	\$ 93,868,301	2.38%	572.24	-	149,641
2017	20,061,794	(a)	72,640,683	\$ 92,702,477	2.26%	562.63	-	99,761
2018	18,347,811	(a)	65,106,765	\$ 83,454,576	2.01%	500.47	-	49,881

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.
- (b) - Business-Type general obligation bonds are intended to be repaid with revenues generated from proprietary activities.
- (c) - Amount presented represents total General Obligation Bonds net of resources externally restricted for repayment of principal.
- (d) - 2017 information is the latest available



Other Business-Type Activities Debt				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
99,855,000	11,564,183	3,853,000	7,065,000	152,102,183	6,013,825	2.53%	949.96
(a)	10,492,020	3,432,000	108,005,000	164,239,020	6,165,745	2.66%	1,019.64
(a)	9,855,335	3,031,000	102,430,000	164,891,335	6,601,869	2.50%	1,020.29
(a)	47,847,162	2,625,000	100,834,871	195,601,692	6,727,933	2.91%	1,195.65
(a)	45,743,797	2,334,200	33,718,930	189,631,566	6,820,771	2.78%	1,153.33
(a)	57,818,889	2,085,700	27,957,854	187,432,295	7,115,077	2.63%	1,144.24
(a)	54,587,689	2,812,000	23,255,742	178,562,393	7,408,510	2.41%	1,084.83
(a)	51,730,898	2,553,300	16,162,028	164,464,168	7,596,700	2.16%	1,002.61
(a)	48,138,695	2,934,176	14,962,343	158,837,452	7,596,700	2.09%	964.02
(a)	44,700,162	3,392,418	13,417,353	145,014,390	8,016,254 (d)	1.81%	869.64

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

	2009	2010	2011	2012
Total of All County Bonded Debt (A) .....	\$ 140,538,000	\$ 153,747,000	\$ 155,036,000	\$ 156,361,499
Total of All County Bond Anticipation Notes.....	19,432,000	9,645,000	304,000	244,000
Total of All County Debt Outstanding.....	159,970,000	163,392,000	155,340,000	156,605,499
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	80,000	40,000	-	-
Business-type Activities:				
Special Assessment Bonds.....	3,853,000	3,432,000	3,031,000	2,625,000
Advanced Refunding Bonds.....	99,855,000	(B)	(B)	(B)
Revenue Bonds.....	7,065,000	108,005,000	102,430,000	100,834,871
General Obligation Bonds.....	10,530,000	23,276,573	23,121,573	22,804,663
Bond Anticipation Notes.....	8,890,000	-	-	-
Total Exempt Debt.....	130,273,000	134,753,573	128,582,573	126,264,534
Net Debt.....	29,697,000	28,638,427	26,757,427	30,340,965
County Valuation.....	3,871,202,030	3,930,232,370	3,780,461,700	3,848,776,390
Direct Debt Limitation (Per O.R.C. Sections 133.02 & 133.05)				
Range	Rate			
\$0 - \$100,000,000	3.00%	3,000,000	3,000,000	3,000,000
\$100,000,000 - \$300,000,000	1.50%	3,000,000	3,000,000	3,000,000
More than \$300,000,000	2.50%	89,280,051	90,755,809	87,011,543
Total Direct Debt Limitation.....		95,280,051	96,755,809	93,011,543
Net Debt.....		29,697,000	28,638,427	26,757,427
Unvoted Legal Debt Margin.....	\$ 65,583,051	\$ 68,117,382	\$ 66,254,116	\$ 64,378,445
Net Debt as a Percentage of the Direct Debt Limit.....	31.17%	29.60%	28.77%	32.03%

(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.

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
\$ 146,362,985	\$ 133,199,527	\$ 124,834,491	\$ 112,583,629	\$ 110,598,996	\$ 100,264,347
150,000	1,281,000	110,000	2,410,000	990,000	-
<u>146,512,985</u>	<u>134,480,527</u>	<u>124,944,491</u>	<u>114,993,629</u>	<u>111,588,996</u>	<u>100,264,347</u>
-	-	-	-	-	-
2,334,200	2,085,700	2,812,000	2,553,300	2,934,176	3,392,418
(B)	(B)	(B)	(B)	(B)	(B)
33,718,930	27,957,854	23,255,742	16,162,028	14,962,343	13,417,353
81,258,908	78,777,998	74,966,100	72,317,483	72,640,683	65,106,765
-	1,148,000	-	2,410,000	990,000	-
<u>117,312,038</u>	<u>109,969,552</u>	<u>101,033,842</u>	<u>93,442,811</u>	<u>91,527,202</u>	<u>81,916,536</u>
29,200,947	24,510,975	23,910,649	21,550,818	20,061,794	18,347,811
3,833,550,750	3,869,494,110	3,887,391,890	3,950,931,210	4,095,532,310	4,143,396,780
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
<u>88,338,769</u>	<u>89,237,353</u>	<u>89,684,797</u>	<u>91,273,280</u>	<u>94,888,308</u>	<u>96,084,920</u>
<u>94,338,769</u>	<u>95,237,353</u>	<u>95,684,797</u>	<u>97,273,280</u>	<u>100,888,308</u>	<u>102,084,920</u>
29,200,947	24,510,975	23,910,649	21,550,818	20,061,794	18,347,811
<u>\$ 65,137,822</u>	<u>\$ 70,726,378</u>	<u>\$ 71,774,148</u>	<u>\$ 75,722,462</u>	<u>\$ 80,826,514</u>	<u>\$ 83,737,109</u>
30.95%	25.74%	24.99%	22.15%	19.89%	17.97%

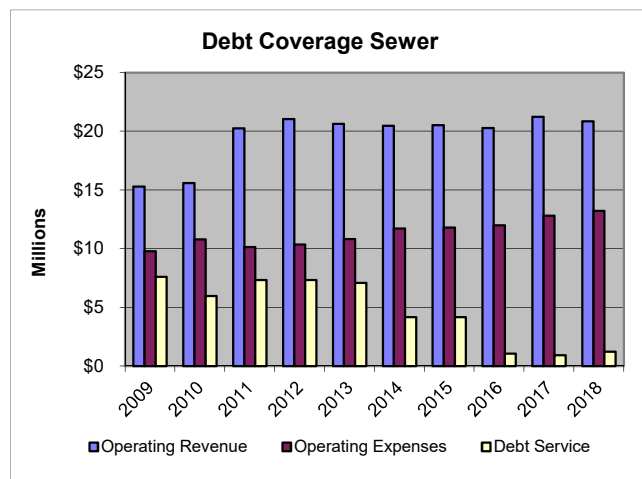
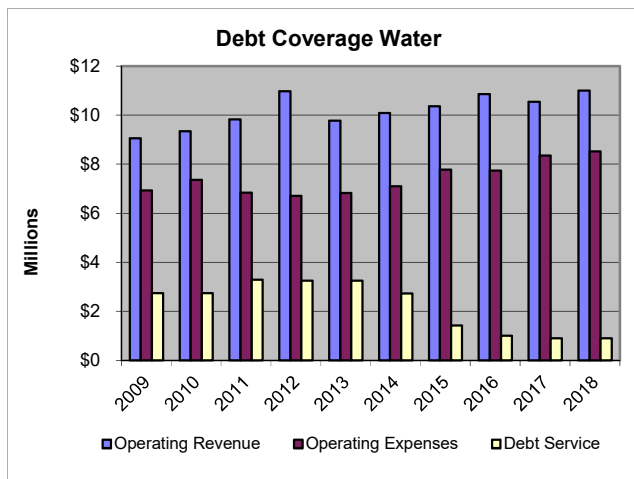
**Table 14**  
 Greene County, Ohio  
 Pledged Revenue Coverage - Revenue Bonds  
 Last Ten Fiscal Years

Water Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
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
2014	10,091,994	7,109,255	2,982,739	2,175,000	561,563	1.09
2015	10,361,106	7,785,849	2,575,257	955,000	479,188	1.80
2016	10,859,750	7,742,312	3,117,438	680,000	338,351	3.06
2017	10,543,491	8,362,654	2,180,837	710,000	205,075	2.38
2018	11,009,312	8,529,999	2,479,313	745,000	169,575	2.71

Sewer Revenue Bonds

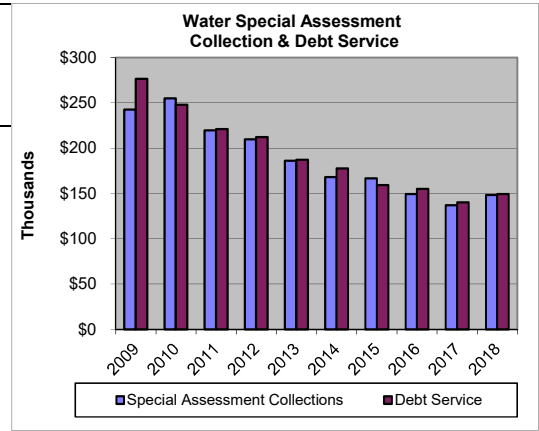
Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2009	15,298,287	9,787,490	5,510,797	3,223,608	4,379,818	0.72
2010	15,598,433	10,807,007	4,791,426	2,300,000	3,668,128	0.80
2011	20,262,424	10,131,718	10,130,706	3,615,000	3,728,512	1.38
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
2014	20,474,354	11,734,158	8,740,196	3,315,000	859,236	2.09
2015	20,538,094	11,809,773	8,728,321	3,465,000	704,485	2.09
2016	20,291,076	11,994,904	8,296,172	530,000	534,772	7.79
2017	21,238,945	12,822,462	8,416,483	405,000	515,360	9.14
2018	20,848,013	13,210,905	7,637,108	715,000	499,610	6.29



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

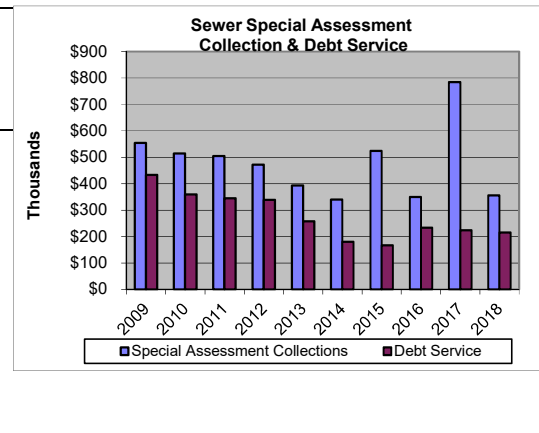
**Water Special Assessment Bonds**

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2009	242,482	
2010	255,170	167,889	79,961	1.03
2011	219,629	150,557	70,661	0.99
2012	209,659	149,651	62,539	0.99
2013	186,077	132,567	54,664	0.99
2014	167,956	128,574	49,091	0.95
2015	166,597	117,192	42,047	1.05
2016	149,442	112,007	42,904	0.96
2017	136,928	105,065	35,085	0.98
2018	148,452	85,508	64,021	0.99



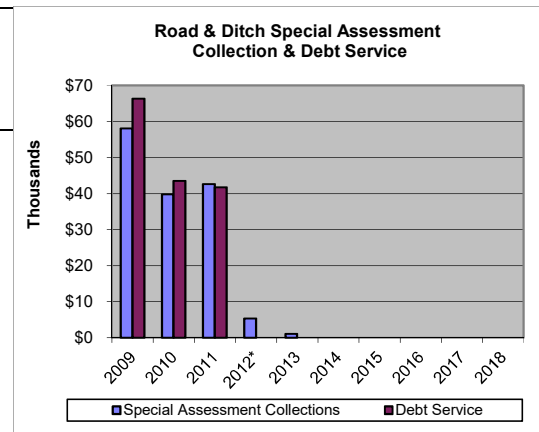
**Sewer Special Assessment Bonds**

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2009	553,506	
2010	514,026	253,111	106,259	1.43
2011	504,672	250,443	93,756	1.47
2012	471,441	256,349	81,374	1.40
2013	392,500	188,433	68,672	1.53
2014	339,090	119,926	60,046	1.88
2015	523,937	111,508	54,701	3.15
2016	349,424	146,693	86,520	1.50
2017	784,819	153,835	69,296	3.52
2018	354,971	151,250	63,789	1.65



**Road & Ditch Special Assessment Bonds**

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2009	58,071	
2010	39,827	40,000	3,520	0.92
2011	42,620	40,000	1,760	1.02
2012*	5,348	-	-	N/A
2013	1,032	-	-	N/A
2014	-	-	-	N/A
2015	-	-	-	N/A
2016	-	-	-	N/A
2017	-	-	-	N/A
2018	-	-	-	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

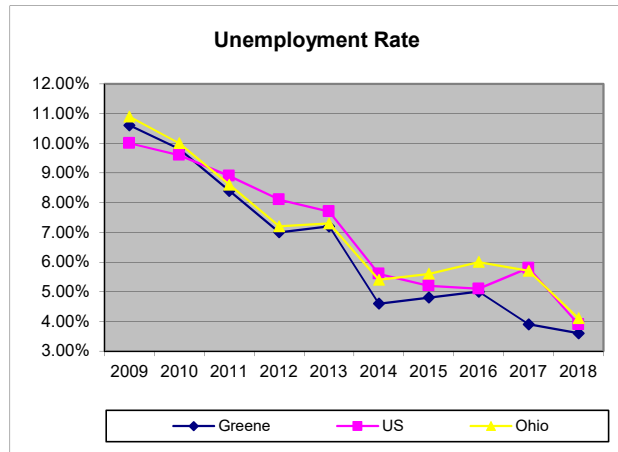
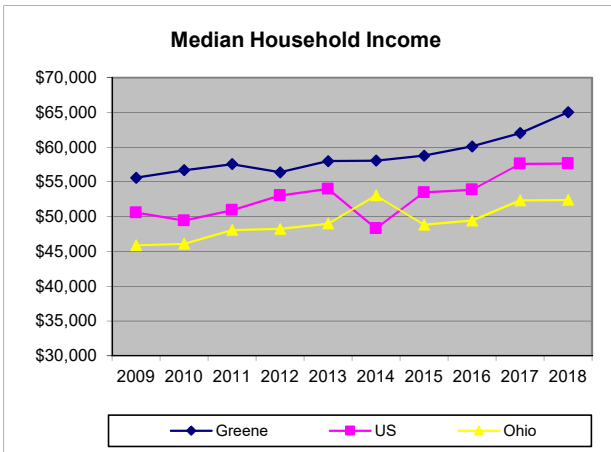
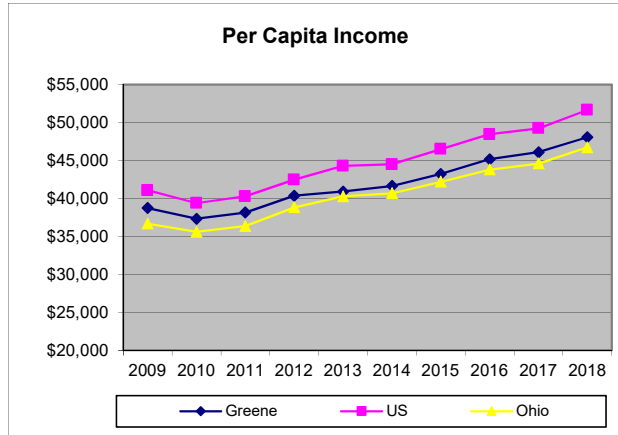
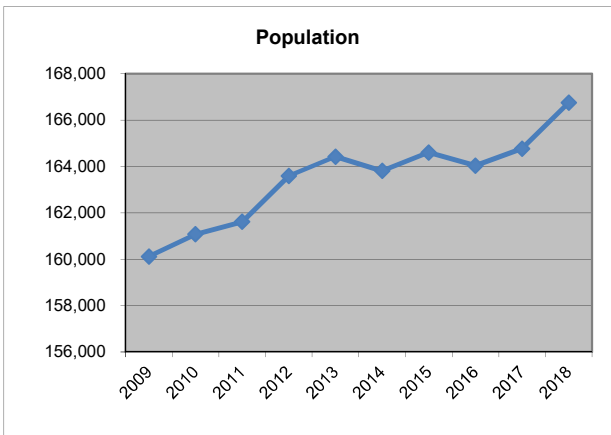
\* - Special assessment bonds for roads and ditches were paid off in 2011



**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
2009	160,115	6,203,261	38,743	55,615	10.6%
2010	161,075	6,013,825	37,336	56,679	9.8%
2011	161,612	6,165,745	38,152	57,553	8.4%
2012	163,595	6,601,869	40,355	57,992	7.0%
2013	164,421	6,727,933	40,919	57,992	7.2%
2014	163,805	6,820,771	41,640	58,080	4.6%
2015	164,599	7,115,077	43,227	58,775	4.8%
2016	164,036	7,408,510	45,164	60,113	5.0%
2017	164,765	7,596,700	46,106	62,018	3.9%
2018	166,752	8,016,254	48,073	65,032	3.6%

Source: Ohio Bureau of Labor Statistics



**Table 17**

Greene County, Ohio  
 Principal Employers  
 Current Year and Nine Years Ago

	2018			2009		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Wright-Patterson Air force Base	27,500	32.59%	1	26,000	32.95%	1
Wright State University	3,750	4.44%	2	2,993	3.79%	2
Kettering Health Network	1,668	1.98%	3	815	1.03%	5
Greene County	1,180	1.40%	4	1,208	1.53%	3
Beavercreek City School District	871	1.03%	5	793	1.01%	6
Unison Industries	800	0.95%	6	704	0.89%	7
Kroger Stores	837	0.99%	7	630	0.80%	8
Xenia Community Schools	733	0.87%	8	661	0.84%	9
Wright Patt Credit Union	640	0.76%	9			
Fairborn City Schools	617	0.73%	10	590	0.75%	10
Teleperformance USA				1,140	1.44%	4
Total	38,596	45.74%		35,534	45.03%	

Source: Greene County Auditor's Office

**Table 18**

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	14	12	12	14	12	12	12	9	9	6
Auditor.....	24	23	21	21	21	19	17	12	16	14
Treasurer.....	9	9	5	6	9	6	6	6	6	6
Personnel.....	4	4	4	4	5	4	5	3	4	5
Risk Management.....	4	4	4	4	4	4	4	4	4	3
Data Processing***.....	9	9	8	6	8	7	7	8	7	12
Board of Elections.....	7	7	7	8	13	8	8	8	7	8
Prosecutor.....	32	29	29	29	31	29	31	28	26	31
Recorder.....	10	8	8	8	10	9	10	9	9	8
County Services.....	31	28	29	31	30	27	31	23	22	23
Service Garage.....	3	3	3	3	3	3	3	3	3	3
Records & Information.....	2	2	2	2	3	2	3	3	3	3
Judicial:										
Common Pleas Court.....	37	39	38	37	43	37	38	33	34	33
Probate Court.....	7	7	6	6	7	6	6	5	5	5
Juvenile Court.....	56	56	53	52	60	51	48	45	43	44
Xenia Municipal Court.....	4	4	4	4	4	4	3	3	3	
Fairborn Municipal Court.....	4	4	4	4	5	4	4	4	4	
Domestic Relations Court.....	13	14	14	14	16	14	13	12	12	11
Public Defender.....	5	5	5	5	5	5	5	6	6	9
Clerk of Courts.....	21	21	20	20	23	19	21	14	15	15
Public Safety:										
Sheriff.....	140	137	130	128	128	131	131	146	146	152
Juvenile Detention.....	40	39	38	37	51	39	39	40	39	37
Building Regulations.....	11	11	11	10	11	11	11	11	11	11
Coroner.....	5	5	6	5	5	5	5	4	4	4
Public Works:										
Engineer & Highway.....	41	41	41	42	46	39	39	37	37	38
Environmental Services.....	5	10	8	7	11	7	6	6	5	6
Wide Area Network***.....	5	5	4	4	3	4	5	5	5	-
Health:										
Animal Control.....	10	10	10	10	14	10	9	9	9	8
Developmental Disabilities.....	116	112	116	118	131	123	132	124	119	109
Human Services:										
County Home.....	77	63	59	56	68	51	58	52	55	43
Children's Services**.....	93	90	86	18	17	12	5	5	5	5
Family & Children First Council*.....	N/A	N/A	6	5	6	5	6	11	8	9
Job & Family Services**.....	101	95	82	159	143	147	147	145	140	137
Today Center for Adults.....	6	6	6	6	7	6	3	3	3	2
Veterans' Services.....	7	7	7	7	13	7	8	6	5	6
Conservation & Recreation:										
Parks & Trails.....	28	26	27	26	29	28	28	27	30	32
Community and Economic Development:										
Convention & Visitor's Bureau.....	5	4	5	5	6	5	5	5	5	5
Department of Development.....	10	8	6	7	6	5	6	6	5	6
Water.....	42	36	34	35	34	33	32	35	34	36
Sewer.....	56	42	38	40	40	40	43	41	41	43
Total.....	<u>1,094</u>	<u>1,035</u>	<u>996</u>	<u>1,003</u>	<u>1,081</u>	<u>978</u>	<u>993</u>	<u>956</u>	<u>944</u>	<u>928</u>

\*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

\*\*\*Starting in 2018, Wide Area Network and Data Processing were merged into one department.

Source: Greene County Auditor's Office

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Elected Officials</b>										
Commissioners (3).....	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 72,346	\$ 72,346	\$ 72,346
Auditor.....	76,754	76,754	76,754	79,754	79,754	79,754	79,754	79,754	79,754	79,754
Clerk of Courts.....	61,247	61,247	61,247	61,247	61,247	61,247	61,247	67,525	67,525	67,525
Coroner.....	51,209	51,209	51,209	51,209	51,209	51,209	51,209	56,458	56,458	56,458
Engineer.....	95,193	95,193	95,193	95,193	95,193	95,193	95,193	104,950	104,950	104,950
Prosecutor.....	115,703	115,703	115,703	115,703	115,703	115,703	115,703	127,563	127,563	133,941
Recorder.....	57,232	57,232	57,232	57,232	57,232	57,232	57,232	63,098	63,098	63,098
Sheriff.....	75,131	75,131	75,131	84,522	84,522	84,522	84,522	93,186	93,186	97,846
Treasurer.....	61,247	61,247	61,247	61,247	61,247	61,247	61,247	67,525	67,525	67,525
<b>Appointed Officials</b>										
County Administrator.....	128,374	128,326	126,546	125,845	134,073	101,022	114,046	119,787	123,160	140,279
Sanitary Engineer / Director of Public Works.....	93,646	94,205	92,899	92,926	96,589	99,385	102,336	105,414	106,631	102,753
Developmental Disabilities Superintendent.....	140,979	131,717	131,717	150,634	158,005	144,187	147,430	150,010	155,283	158,779
Children's Services Executive Secretary.....	90,083	104,391	93,580	71,224	N/A	N/A	N/A	N/A	N/A	N/A
Job and Family Services Director.....	60,910	60,425	63,147	64,190	83,653	85,726	88,275	90,917	91,966	95,308
Director of Greenwood Manor.....	84,094	82,173	81,638	79,859	80,180	78,542	78,042	82,722	83,676	86,994
Maintenance Director.....	89,997	45,450	57,609	55,094	59,910	65,000	69,618	71,698	71,698	77,969
Court Administrator.....	59,789	58,252	60,454	62,799	68,217	66,810	69,618	81,952	71,708	73,202
Director of Personnel.....	82,435	82,717	81,557	83,693	84,781	79,560	81,616	81,162	57,253	57,253
Director of Emergency Management.....	65,564	64,099	63,210	63,424	65,971	67,609	69,618	71,698	72,525	82,541
Director of Information Technology.....	91,800	89,726	88,968	86,747	92,348	92,936	94,806	97,656	98,406	101,603

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 Summary

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<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	20,000	20,000	20,000	20,000	20,000	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.....	122,000	126,000	126,000	126,000	126,000	126,000	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

Source: Greene County Auditor's Office

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

Information Requested		2009	2010	2011	2012	2013
Adult Probation	Average yearly case load	864	844	872	965	980
Auditor	Vendor's licenses sold	279	201	272	137	269
	Warrants processed	32,633	28,340	27,816	29,553	26,808
	Real estate transfers	5,039	4,600	4,393	4,989	5,417
	Homestead applications	11,254	11,442	11,948	12,427	12,885
Board of Develop. Disabilities	Client services provided	5,696	5,106	2,859	2,871	2,775
Board of Elections	Number of registered voters	113,918	116,552	118,616	124,181	110,814
	Number of voters in last general election	54,301	61,069	54,467	83,626	20,581
	Percentage of registered voters who voted	47.67%	52.40%	45.92%	67.34%	18.57%
Building Regulations	Number of permits issued	4,375	4,665	4,932	4,372	4,325
	Number of inspections performed	17,841	17,104	17,688	15,608	14,560
Children's Services	Total referrals	1,174	1,141	1,050	1,046	1,111
	Total children in placement	251	252	178	174	175
	Children terminated from custody	122	140	90	99	69
	Adoptions finalized	23	15	11	9	11
Clerk of Courts	Title Transactions	332,351	345,581	357,766	367,355	381,192
	New Cases Filed	8,183	8,018	7,596	8,312	7,136
Commissioners	Number of resolutions	985	783	763	808	761
	Number of meetings	63	66	66	61	64
Common Pleas Court	Number of civil cases filed	1,455	1,355	1,342	1,369	950
	Number of criminal cases filed	811	678	695	633	654
	Number of domestic cases filed	882	948	962	796	833
Convention & Visitor's Bureau	Room nights generated	34,900	36,740	41,065	37,605	30,500
Coroner	Cases investigated	394	426	549	584	635
	Autopsies conducted	80	84	94	120	92
County Engineer & Bridge	Bridges inspected	284	284	283	283	283
	Centerline miles painted	275	270	275	280	257
	Edge line miles	320	320	411	510	359
Domestic Relations Court	Divorces	365	381	393	388	308
	Dissolutions	189	234	236	206	197
	Civil Protection Orders	289	223	231	287	323
Fairborn Municipal Court	Traffic/Criminal Cases	15,728	13,877	13,388	13,677	13,516
	Civil Cases	1,786	1,783	1,602	1,578	1,440
	Small Claims Cases	236	333	255	187	232
Greenwood Manor	Inpatient Days	25,570	25,466	23,593	21,734	18,063
Juvenile Court	Diversion cases	557	525	565	481	466
	Delinquency cases	830	684	648	681	592
	Unruly child cases	49	36	46	46	47
Prosecutor	Number of cases - criminal	845	675	669	629	670
	Number of cases - civil	402	325	201	289	320
Recorder	Number of deeds recorded	4,133	4,087	3,573	4,310	4,284
	Number of mortgages recorded	7,778	7,140	6,556	7,961	7,193
	Number of military discharges recorded	14	32	9	18	12
Records & Information	Information requests processed	1,188	1,138	1,073	930	846
	Boxes transferred in	319	288	259	1,119	117
	Boxes transferred out	262	204	485	317	96
Sanitary Engineer	Water connections	16,675	16,895	16,931	17,077	17,181
	Water consumption (Million gallons)	1,467	1,538	1,490	1,642	1,499
	Sewer connections	22,669	22,859	22,945	23,083	23,222
	Wastewater treated (Million gallons)	4,243	4,209	5,655	4,353	4,738
Treasurer	Number of parcels	72,820	72,938	73,375	73,233	73,420
	Real estate tax collections	\$ 198,806,521	\$ 211,067,725	\$ 213,030,374	\$ 221,103,165	\$ 220,337,209
Xenia Municipal Court	Traffic/Criminal Cases	10,687	10,335	10,262	14,062	12,459
	Civil Cases	1,461	1,444	1,247	1,246	1,059
	Small Claims Cases	184	175	139	156	149

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

2014	2015	2016	2017	2018
635	1,053	981	973	704
80	55	71	332	314
27,122	28,108	29,033	27,955	29,247
5,289	5,707	5,930	5,939	6,022
12,809	12,495	12,248	12,058	11,522
2,942	2,920	828	1,000	1,037
111,890	106,864	115,243	115,345	117,958
49,065	49,317	83,842	33,688	79,364
43.85%	46.15%	72.75%	29.21%	67.28%
4,380	4,722	4,561	4,892	4,976
14,071	14,810	15,638	16,278	19,927
981	1,268	1,425	1,573	1,211
197	154	128	257	203
76	128	131	98	70
4	11	16	15	14
387,537	383,214	69,063	57,987	58,100
7,992	6,116	5,714	6,938	6,529
733	771	726	760	741
62	62	52	52	52
845	887	859	819	784
714	757	657	783	1,056
830	782	832	797	741
43,465	42,930	43,470	50,980	50,000
733	764	745	912	989
124	107	115	143	120
283	166	180	283	283
344	257	277	235	258
428	339	317	356	329
311	315	312	345	319
216	187	215	190	231
268	242	277	191	284
15,187	14,258	13,117	18,156	16,920
1,705	1,583	1,840	1,665	1,601
209	152	196	102	318
19,552	24,093	21,505	21,404	18,718
396	461	499	485	341
557	574	583	621	466
37	41	44	56	54
426	760	652	783	1,056
311	114	381	515	272
4,228	4,617	4,943	5,029	6,056
4,885	5,240	5,810	5,473	5,153
15	17	157	334	290
949	1,024	1,067	667	1,339
391	542	340	1,718	1,497
48	216	171	154	260
17,297	17,453	17,679	17,839	17,978
1,427	1,442	1,848	1,834	1,872
23,366	23,555	23,734	23,937	24,224
5,000	6,034	5,275	6,102	6,165
73,594	73,596	74,025	74,472	75,198
\$ 228,423,160	\$ 238,273,411	\$ 250,142,095	\$ 256,070,244	\$ 262,493,631
11,968	11,511	11,655	11,440	11,243
1,079	951	1,145	1,623	1,291
117	108	131	69	84

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
County Engineer										
Roads (in miles).....	325	325	325	325	324	324	324	324	324	324
Bridges.....	284	284	283	283	283	283	283	283	283	284
Parks & Trails										
Parks/Reserves.....	45	46	46	45	45	45	45	45	45	47
Bike Path (in miles).....	60	60	62	62	62	62	62	62	62	62
Water System										
Water Lines (in miles).....	318	395	395	366	366	366	366	366	394	397
Water Customers.....	16,675	16,851	16,953	17,077	17,181	17,297	17,453	17,679	17,839	17,978
Elevated Storage Tanks.....	14	14	14	14	14	13	13	13	13	13
Sewer System										
Sewer Lines (in miles).....	395	412	412	416	416	416	416	420	427	429
Sewer Customers.....	22,669	22,816	21,976	23,083	23,222	23,366	23,555	23,734	23,937	24,224

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

Source: Indicated county department

OHIO AUDITOR OF STATE  
**KEITH FABER**



**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  
SEPTEMBER 3, 2019**