

# ANNUAL COMPREHENSIVE FINANCIAL REPORT



**GREENE COUNTY**  
*Ohio*

— Year Ending December 31, 2022 —

## **Backside of Front Cover**

OHIO AUDITOR OF STATE  
KEITH FABER



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

Board of County Commissioners  
Greene County  
69 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, 2022 through December 31, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. 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

September 13, 2023

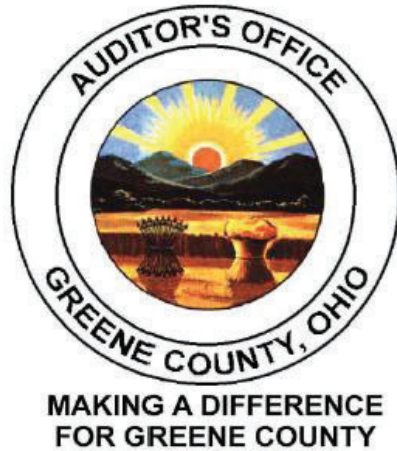
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# **INTRODUCTORY SECTION**

**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**



Prepared by  
The Greene County Auditor

**David A. Graham**

**GREENE COUNTY, OHIO  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2022  
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Main Office	937-562-5065
Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5619
Manufactured Home	562-5074

July 31, 2023

Honorable Thomas Koogler, Commissioner  
Honorable Rick Perales Commissioner  
Honorable Richard D. Gould, CPA, Commissioner  
Citizens of Greene County,

This is Greene County's Annual Comprehensive Financial Report (ACFR) for the fiscal year ending December 31, 2022. The ACFR 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 B 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, 2022. An annual, independent audit of the County's financial statements is part of the annual preparation of an ACFR. 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 15 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. The unemployment rate continues to decrease and for 2022 was 3.8% which is only slightly higher than the state and national rates. Over the past ten years its population has grown by 3% and its per capita income has grown 37%.

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 over 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 30,000 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 Nutter Center at Wright State University offers the top names in music entertainment and NCAA Division I basketball. The County has several outdoor facilities such as John Bryan State Park in Yellow Springs, Sugarcreek Reserve in Bellbrook and the Clifton Gorge State Nature Preserve in Clifton.

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

## **RELEVANT FINANCIAL POLICIES**

The County maintains a budget stabilization reserve within its general fund of \$6.25 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 equipment's age and condition.

## **MAJOR INITIATIVES AND LONG-TERM FINANCIAL PLANNING**

The County has recently completed many capital projects including updating the HVAC systems in several of the County's older buildings, constructed a new facility for the Parks and Recreation Department allowing their operations to be housed in a single location, expanded buildings for animal control and county services to provide greater public accessibility and more efficient operations, repaved many of the County's parking areas, and upgraded the fiber network throughout the County's three campus areas. The financial position of the County allowed us to complete all of these projects without issuing any debt.

Completion on the US 35 interchange, a joint project with the State, County, Beavercreek City and Beavercreek Township, was completed in 2022. This investment in infrastructure will make travel through the county safer and more efficient and is expected to spur additional economic development. By pooling resources, the County was again able to move this project forward without issuing any debt.

During 2019, the County paid for a study to assess the future adult detention needs of Greene County. During 2022, the County issued \$30 million in sales tax revenue bonds to pay for the construction of a new adult detention center. The County will be utilizing \$20 million of local funds to cover the remaining costs. Construction of the facility is expected to begin in 2023.

The County has continued its grant program to townships and municipalities located in the county to encourage infrastructure improvements or project that would further enhance development.

The County continues to look ahead for potential projects including the possibility of bringing the majority of the County's administrative functions under a single County Government Center. This investment would reduce both maintenance and energy cost and would allow the County to provide more streamlined services to the public. There is no specific funding identified for this project at this time, but it would require at least in part the issuance of bonds.

The County's water and sewer operations are looking at a number of plans. In the near term, the County is acquiring land for additional water towers to be located in high growth areas. The County is also proposing to invest in a water softening solution for individuals using County water and is hoping to replace all of the water meters in the County to ensure more accurate billing and more efficient meter readings. The County will seek bonds for these projects. The bonds would be paid from the water or sewer operations.

During 2022 the County received \$16.4 million from the American Rescue Plan. The County plans to use these funds for a variety of projects including: expanding broad band to a number of our underserved areas, improvements to our water and sewer infrastructure, grants to non-profit organizations to assist them in the services they provide to our constituents, and grants to local businesses who continue to struggle due to the pandemic.

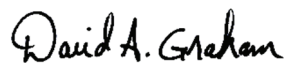
### **GFOA CERTIFICATE OF ACHIEVEMENT**

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its ACFR for the fiscal year ended December 31, 2021. 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 ACFR, whose contents conform to program standards. As such the ACFR 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-six consecutive years (fiscal years ended 1986 - 2021). 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,



David A. Graham  
Greene County Auditor

**GREENE COUNTY, OHIO  
ELECTED OFFICIALS  
AS OF DECEMBER 31, 2022**

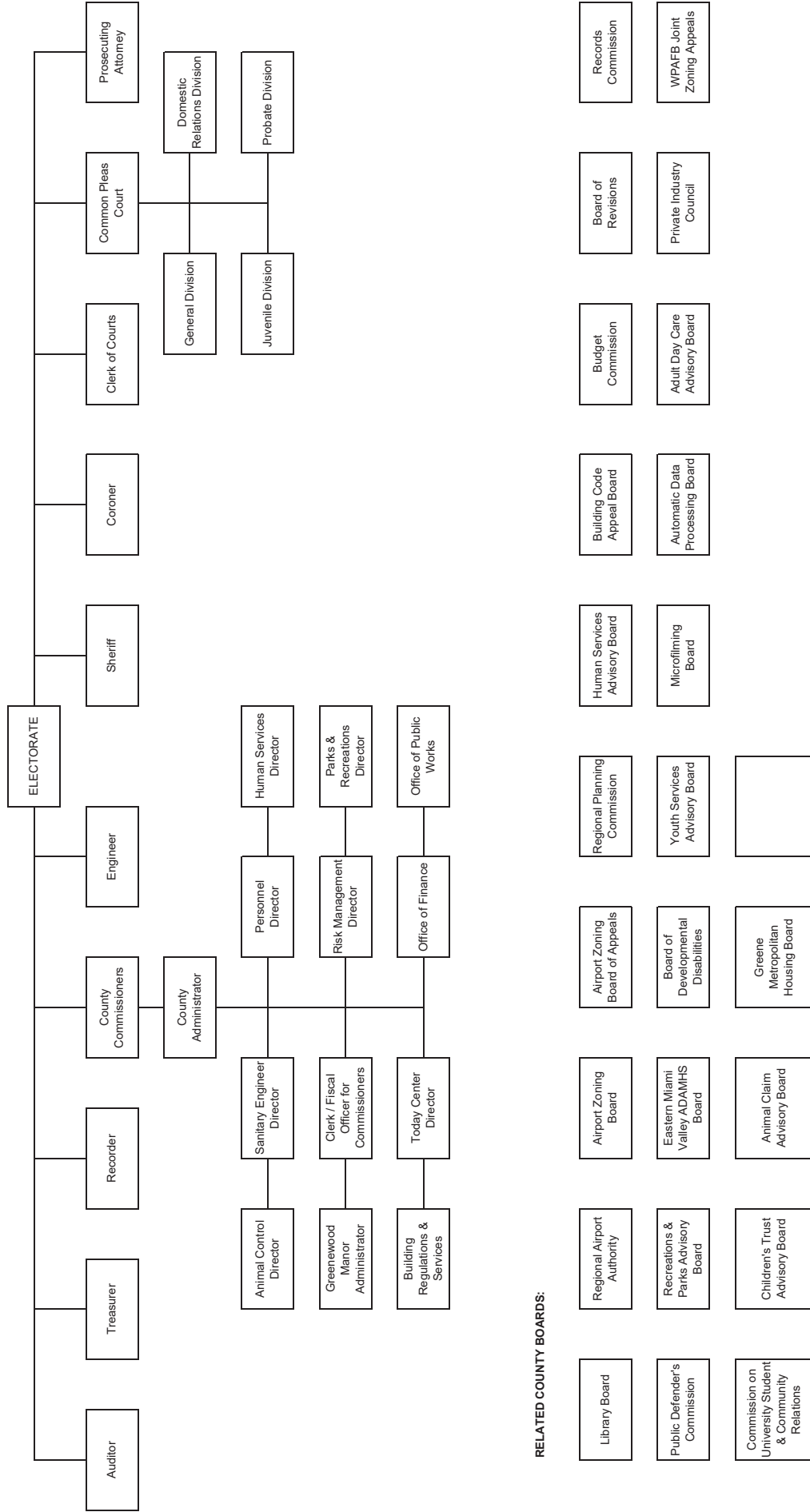
**County Elected Officials:**

Richard D. Gould, CPA .....Commissioner  
Thomas R. Koogler .....Commissioner  
Richard G. Perales .....Commissioner  
David A. Graham .....Auditor  
Kraig A. Hagler .....Treasurer  
David D. Hayes.....Prosecutor  
Andrew J. Williams .....Clerk of Courts  
Kevin L. Sharrett.....Coroner  
Scott J. Anger .....Sheriff  
Eric C. Sears .....Recorder  
Stephanie A. Goff .....Engineer

**Common Pleas Court Judges:**

General Division	Hon. Michael A. Buckwalter .....Judge
General Division	Hon. Adolfo A. Tornichio .....Judge
Domestic Relations Division	Hon. Cynthia Martin.....Judge
Probate Division	Hon. Thomas M. O'Diam.....Judge
Juvenile Division	Hon. Amy Lewis.....Judge

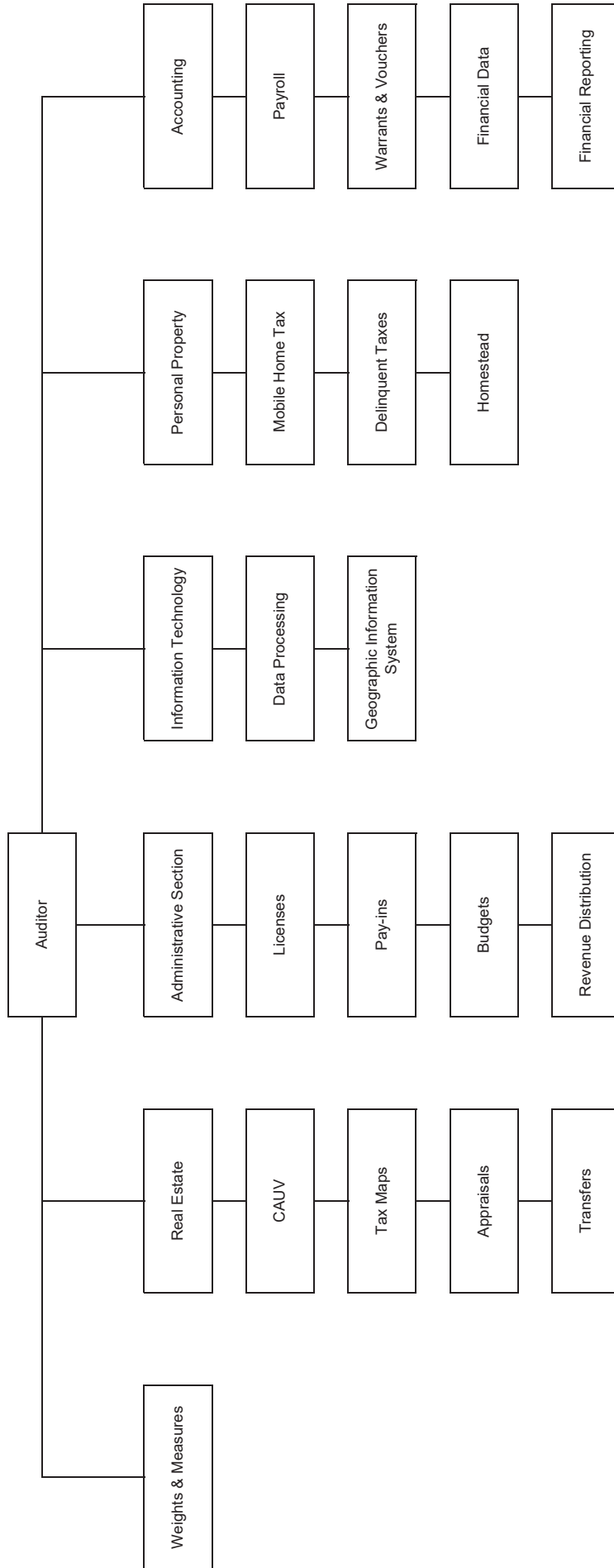
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:

Library Board	Regional Airport Authority	Airport Zoning Board	Airport Zoning Board of Appeals	Regional Planning Commission	Human Services Advisory Board	Building Code Appeal Board	Budget Commission	Records Commission
Public Defender's Commission	Recreations & Parks Advisory Board	Eastern Miami Valley ADAMHS Board	Board of Developmental Disabilities	Youth Services Advisory Board	Microfilming Board	Automatic Data Processing Board	Adult Day Care Advisory Board	WPAFB Joint Zoning Appeals
Commission on University Student & Community Relations	Children's Trust Advisory Board	Animal Claim Advisory Board	Greene Metropolitan Housing Board				Private Industry Council	

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 Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morrill*

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 on the Audit of the Financial Statements

#### **Opinions**

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, Motor Vehicle Road and Bridge, Job and Family Services, Board of Developmental Disabilities, and American Rescue Plan funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

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

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

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

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining fund financial statements and individual fund budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining fund financial statements and individual fund budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2023 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  
July 31, 2023

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

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, 2022. 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 page 4 of this report.

**Financial Highlights**

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at December 31, 2022, by \$506,520,295. Of this amount, governmental activities report a balance of \$21,605,933 in unrestricted net position.
- The net position of the governmental activities increased 11.7% while the business type activities increased 8.7%.
- The revenue of the governmental activities increased \$10.9 million from the amounts reported in the prior year. Of this, program revenues increased \$13.4 million while general revenues decreased \$2.6 million from amounts reported in the prior year. During this same period, governmental activities' expenses increased 49.5%.
- In the business-type activities revenues increased \$2.8 million from the amounts reported in the prior year, which was the result of an increase in program revenues of \$3.0 million while general revenues remained consistent with those reported in the prior year. During this time expenses decreased 5.0% with that reported in the prior year.
- As of December 31, 2022, the County's governmental funds reported combined ending fund balances of \$208.1 million, an increase of \$37.1 million in comparison with the prior year. Of the ending fund balance \$50.6 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements increased \$7.9 million from what they had been in the previous year, while expenditures increased \$20.8 million or 17.1% of what had been expended in the prior year.
- The County's outstanding debt increased by \$29.4 million or 216.8% in governmental activities and decreased \$9.7 million or 10.6% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 21.8% higher than they were budgeted, and actual expenditures and other financing uses were 83.0% 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, 2022 (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 twenty-three 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, Job and Family Services, Board of Developmental Disabilities, American Rescue Plan and Jail Construction 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) asset 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, 2022 (Continued)**

The combining statements referred to earlier in connection with non-major governmental and other 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 \$506,520,295 as of December 31, 2022.

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

	<b>Government Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
Current and Other Assets	\$ 300,629	\$ 257,942	\$ 59,600	\$ 52,505	\$ 360,229	\$ 310,447
Capital Assets	<u>165,735</u>	<u>164,699</u>	<u>258,312</u>	<u>244,334</u>	<u>424,047</u>	<u>409,033</u>
Total Assets	466,364	422,641	317,912	296,839	784,276	719,480
Deferred Outflows of Resources	12,075	9,904	4,972	5,388	17,047	15,292
Long-term Liabilities	77,654	66,695	102,769	98,807	180,423	165,502
Other Liabilities	<u>23,520</u>	<u>22,342</u>	<u>853</u>	<u>1,810</u>	<u>24,373</u>	<u>24,152</u>
Total Liabilities	101,174	89,037	103,622	100,617	204,796	189,654
Deferred Inflows of Resources	86,149	82,936	3,857	3,429	90,006	86,365
Net Investment in Capital Assets	159,369	159,259	162,459	155,996	321,828	315,255
Restricted	110,141	102,879	27,820	28,638	137,961	131,517
Unrestricted	<u>21,606</u>	<u>(1,566)</u>	<u>25,125</u>	<u>13,547</u>	<u>46,731</u>	<u>11,981</u>
Total Net Position	<u>\$ 291,116</u>	<u>\$ 260,572</u>	<u>\$ 215,404</u>	<u>\$ 198,181</u>	<u>\$ 506,520</u>	<u>\$ 458,753</u>

Total assets for governmental activities increased \$43.7 million. The largest increase, \$39.3 million was seen in Pooled Cash and Cash Equivalents. This was due in large part to the issuance of bonds to construct a new detention facility, but also increased funding from state and federal agencies under the American Rescue Plan and proceeds from a revenue bond issue.

Liabilities for governmental activities increased \$12.1 million. This increase was the result of a \$30.2 million sales tax revenue bond issued by the County for the construction of a new detention facility. This increase was offset by a \$19.8 million decrease in net pension liability.

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 significant decrease in unrestricted net position was a result of the bond issuance offset by the decrease in net pension liability. GASB Statement Nos 68 and 75, directly affects unrestricted net position. Therefore, the County continues to present negative unrestricted net position for governmental activities.



**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2022 (Continued)**

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

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for Services	\$ 18,250	\$ 19,141	\$ 33,818	\$ 32,822	\$ 52,068	\$ 51,963
Operating Grants/Contributions	50,638	36,471	-	-	50,638	36,471
Capital Grants/Contributions	731	584	5,456	3,479	6,187	4,063
General Revenues:						
Property Taxes	43,658	41,545	-	-	43,658	41,545
Sales Tax	35,476	34,092	-	-	35,476	34,092
Other Taxes	1,341	1,121	-	-	1,341	1,121
Unrestricted Grants	6,371	6,080	-	-	6,371	6,080
Investment Earnings	(10,383)	(1,106)	69	48	(10,314)	(1,058)
Other	3,543	843	653	802	4,196	1,645
<b>Total Revenues</b>	<b>149,625</b>	<b>138,771</b>	<b>39,996</b>	<b>37,151</b>	<b>189,621</b>	<b>175,922</b>
Expenses:						
Legislative and Executive	32,884	15,199	-	-	32,884	15,199
Judicial	6,782	4,602	-	-	6,782	4,602
Public Safety	12,720	14,137	-	-	12,720	14,137
Public Works	15,292	8,086	-	-	15,292	8,086
Health	22,315	22,746	-	-	22,315	22,746
Human Services	22,437	9,666	-	-	22,437	9,666
Conservation and Recreation	3,292	3,110	-	-	3,292	3,110
Community and Economic Development	1,804	1,421	-	-	1,804	1,421
Interest and Fiscal Charges	1,343	552	-	-	1,343	552
Water	-	-	7,429	8,844	7,429	8,844
Sewer	-	-	15,556	15,345	15,556	15,345
<b>Total Expenses</b>	<b>118,869</b>	<b>79,519</b>	<b>22,985</b>	<b>24,189</b>	<b>141,854</b>	<b>103,708</b>
Changes in Net Position Before Transfers	30,756	59,252	17,011	12,962	47,767	72,214
Transfers	(212)	(21)	212	21	-	-
Change in Net Position	30,544	59,231	17,223	12,983	47,767	72,214
Net Position January 1	260,572	201,341	198,181	185,198	458,753	386,539
<b>Net Position December 31</b>	<b>\$ 291,116</b>	<b>\$ 260,572</b>	<b>\$ 215,404</b>	<b>\$ 198,181</b>	<b>\$ 506,520</b>	<b>\$ 458,753</b>

**Analysis of the County's Operations:** The previous table provides a summary of the County's operations for 2022 and 2021. Some of the more significant changes included:

- Within Governmental Activities
  - Operating grants and contributions increased \$14.2 million due to grants from federal and state agencies related to the American Rescue Plan.
  - Expenses also saw a significant increase across several functions. Part of these increases are the result of spending the grant funding for various County projects and grants to outside organizations to help meet the requirements of the American Rescue Plan. Additionally, due to the difficulty in hiring and retaining employees post pandemic, the County provided pay increases for employees ranging from 10% to 17%. There was also a \$9.5 million expense adjustment due to a change in OPEB.
  - Investment earnings decreased \$9.3 million from that reported in the prior year. This was the result of bonds losing value in the increasing interest rate market. This loss is expected to be short-term as these bonds mature.
- The Business-type activities saw a \$2.8 million increase in revenues while expenses decreased \$1.2 million. The increase in revenue was due solely to an increase in fees related to new construction.

**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.

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2022 (Continued)**

**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 \$208.1 million, an increase of \$37.1 million in comparison with the prior year. Of this, \$50.6 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 restricted or set aside for other purposes.

The General Fund is the chief operating fund of the County. As of December 31, 2022, the General Fund reported \$50.6 million in unassigned fund balance and a \$52.5 million in total fund balance. This is a decrease of \$1.1 million from amounts reported in the prior year. This decrease was in large part due to transfers being made to the jail construction fund.

Overall revenues in the general fund were down \$4.3 million or 6.9%. This decrease was a direct result of negative investment earnings of \$10.2 million. Expenditures in the general fund were down \$4.4 million or 8.7%.

The only significant change within the other major governmental funds of the County was a \$2.5 million decrease in intergovernmental revenue for the Board of Developmental Disabilities which brings funding back to pre-pandemic levels. As discussed previously both revenues and expenditures increased in the American Rescue Plan fund as the county began funding ARPA projects. The Jail Construction fund was formed to account for bond proceeds and expenditures related to the construction of a new adult detention center which is expected to begin construction in 2023. There was no other significant changes to major funds and non-major funds in comparison for 2022.

**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 2022, the water fund saw an increase in net position of \$6.6 million while net position in the sewer fund grew by \$10.5 million.

**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 \$14.1 million. The most significant appropriation adjustments were for transfers out, \$13.1 million, to fund future capital projects, including the new adult detention center. There were no adjustments to the County's budgeted revenues. Actual revenue came in \$12.3 million or 21.8% more than the final budgeted amount. The County spent 83.0% of the amount appropriated in the general fund during 2022 resulting in the overall general fund's financial position being \$25.5 million better than budgeted for the year.

**Capital Assets:**

**Capital Assets Net of Accumulated Depreciation**

(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 2,764	\$ 2,764	\$ 2,471	\$ 2,471	\$ 5,235	\$ 5,235
Infrastructure	131,337	131,337	-	-	131,337	131,337
Construction in Progress	-	-	24,717	6,349	24,717	6,349
Buildings and Improvements	26,093	25,110	4,643	4,926	30,736	30,036
Water and Sewer Lines	-	-	224,697	228,721	224,697	228,721
Equipment	5,541	5,488	1,783	1,867	7,324	7,355
Total	<u>\$ 165,735</u>	<u>\$ 164,699</u>	<u>\$ 258,311</u>	<u>\$ 244,334</u>	<u>\$ 424,046</u>	<u>\$ 409,033</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

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2022 (Continued)**

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 2022, the County Engineer budgeted \$6,299,200 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$4,770,039.

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 98% of the County bridges have a General Appraisal Rating of five or better. For 2022, the County Engineer budgeted \$648,000 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$129,509.

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

**Debt:**

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

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General Obligation Bonds	\$ 12,186	\$ 13,569	\$ 44,708	\$ 51,132	\$ 56,894	\$ 64,701
Revenue Bonds	30,804	-	3,220	3,640	34,024	3,640
OWDA Loans	-	-	29,360	33,142	29,360	33,142
OPWC Loans	-	-	945	990	945	990
Special Assessment Bonds	-	-	3,515	2,569	3,515	2,569
Total	<u>\$ 42,990</u>	<u>\$ 13,569</u>	<u>\$ 81,748</u>	<u>\$ 91,473</u>	<u>\$ 124,738</u>	<u>\$ 105,042</u>

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

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

General Fund revenue estimates are projected to be 13.1% lower than actual revenue received in 2022. The booming housing market helped by low interest rates and the influx of stimulus money into the economy is believed to fueled much of the growth that occurred in 2022. While we are hopeful this growth will continue, we remain cautious.

General Fund appropriations have decreased 18.3% from the final appropriations in 2022. These decreases are primarily the result of the \$10.0 million transfer made from the general fund to the Jail Construction fund in 2022 which will not reoccur in future years.

The Jail Construction fund should start to see expenditures in 2023 as construction should begin in the third quarter of the year.

**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.greenecountyohio.gov](http://www.greenecountyohio.gov).

**GREENE COUNTY, OHIO**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2022**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business- Type Activities</b>	<b>Total</b>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 218,630,612	\$ 11,814,919	\$ 230,445,531
Cash and Cash Equivalents in Segregated Accounts	1,380,553	3,331,645	4,712,198
Receivables (Net of Allowances for Uncollectibles)			
Taxes	48,259,057		48,259,057
Accounts	257,493	3,366,974	3,624,467
Lease	51,135		51,135
Special Assessments		5,109,913	5,109,913
Accrued Interest	538,824		538,824
Internal Balances	2,877,737	(2,877,737)	0
Due from Other Governments	14,345,635	618,231	14,963,866
Materials and Supplies Inventory		743,520	743,520
Prepaid Items	4,813,007	252,207	5,065,214
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents		35,841,760	35,841,760
Cash and Cash Equivalents with Escrow Agents		534,589	534,589
Capital Assets Not Being Depreciated	134,101,552	27,188,599	161,290,151
Capital Assets (Net of Accumulated Depreciation) and Amortization	31,633,829	231,123,023	262,756,852
Net OPEB Asset	9,474,703	863,515	10,338,218
<b>Total Assets</b>	<b>466,364,137</b>	<b>317,911,158</b>	<b>784,275,295</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred Charge on Refunding	483,269	4,171,549	4,654,818
Pension	11,591,684	800,227	12,391,911
<b>Total Deferred Outflows of Resources</b>	<b>12,074,953</b>	<b>4,971,776</b>	<b>17,046,729</b>
<b>LIABILITIES:</b>			
Accounts Payable	1,990,098	471,298	2,461,396
Accrued Wages and Benefits	2,633,677	256,954	2,890,631
Due to Other Governments	19,444		19,444
Accrued Interest Payable	146,088	124,107	270,195
Claims Payable	698,189		698,189
Unearned Revenue	18,032,625		18,032,625
Long-Term Liabilities:			
Due Within One Year	2,868,897	11,467,939	14,336,836
Due in More Than One Year:			
Net Pension Liability (See Note H)	28,308,112	1,509,487	29,817,599
Other Amounts Due in More Than One Year	46,477,222	89,791,982	136,269,204
<b>Total Liabilities</b>	<b>101,174,352</b>	<b>103,621,767</b>	<b>204,796,119</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes	41,877,860		41,877,860
Pension	34,081,929	2,977,887	37,059,816
OPEB	10,144,463	879,183	11,023,646
Deferred Inflows - Lease	44,288		44,288
<b>Total Deferred Inflows of Resources</b>	<b>86,148,540</b>	<b>3,857,070</b>	<b>90,005,610</b>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	159,369,351	162,459,323	321,828,674
Restricted for:			
Debt Service	1,762,947	2,174,062	3,937,009
Capital Outlay		25,646,387	25,646,387
Other Purposes	1,945,209		1,945,209
Road and Bridge Maintenance	19,242,807		19,242,807
Human and Social Services	26,423,461		26,423,461
Health Care Assistance	36,932,737		36,932,737
Public Safety Programs	9,559,681		9,559,681
General Administrative Services	4,485,433		4,485,433
Community and Economic Programs	3,224,230		3,224,230
Unclaimed Monies	580,450		580,450
Conservation	5,891,546		5,891,546
Trust Fund - Expendable	21,613		21,613
Trust Fund - Nonexpendable	70,800		70,800
Unrestricted	21,605,933	25,124,325	46,730,258
<b>Total Net Position</b>	<b>\$ 291,116,198</b>	<b>\$ 215,404,097</b>	<b>\$ 506,520,295</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, 2022**

	Program Revenues			Net (Expense) Revenue and Changes in Net			
	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	\$ 32,884,474	\$ 11,404,298	\$ 15,304,133	\$ 88,336	\$ (6,087,707)		\$ (6,087,707)
Judicial	6,781,968	682,630	1,058,210		(5,041,128)		(5,041,128)
Public Safety	12,720,033	3,374,498	4,938,811	174,910	(4,231,814)		(4,231,814)
Public Works	15,292,069	527,959	8,910,204	392,432	(5,461,474)		(5,461,474)
Health	22,314,476	481,169	4,588,194		(17,245,113)		(17,245,113)
Human Services	22,437,118	697,610	14,801,973		(6,937,535)		(6,937,535)
Conservation and Recreation	3,291,928	1,081,745	128,628	75,000	(2,006,555)		(2,006,555)
Community and Economic Development	1,804,240	152	908,174		(895,914)		(895,914)
Interest and Fiscal Charges	1,343,129				(1,343,129)		(1,343,129)
<b>Total Governmental Activities</b>	<b>118,869,435</b>	<b>18,250,061</b>	<b>50,638,327</b>	<b>730,678</b>	<b>(49,250,369)</b>		<b>(49,250,369)</b>
<b>Business-Type Activities:</b>							
Water	7,429,365	11,951,591	1,507,982			6,030,208	6,030,208
Sewer	15,555,770	21,866,946	3,947,820			10,258,996	10,258,996
<b>Total Business-Type Activities</b>	<b>22,985,135</b>	<b>33,818,537</b>	<b>5,455,802</b>			<b>16,289,204</b>	<b>16,289,204</b>
<b>Total - Primary Government</b>	<b>\$ 141,854,570</b>	<b>\$ 52,068,598</b>	<b>\$ 50,638,327</b>	<b>\$ 6,186,480</b>	<b>(49,250,369)</b>	<b>16,289,204</b>	<b>(32,961,165)</b>
<b>General Revenues:</b>							
Taxes:							
Property Taxes, Levied for General Purposes					10,894,251		10,894,251
Property Taxes, Levied for Road and Bridge Maintenance					926,797		926,797
Property Taxes, Levied for Community Mental Health					4,500,812		4,500,812
Property Taxes, Levied for Developmental Disability Services					12,328,811		12,328,811
Property Taxes, Levied for County Hospital Services					3,450,108		3,450,108
Property Taxes, Levied for Children's Services					5,731,859		5,731,859
Property Taxes, Levied for Senior Citizen Services					5,493,984		5,493,984
Property Taxes, Levied for Debt Service					331,262		331,262
Sales Taxes					35,476,205		35,476,205
County Hotel Lodging Tax					1,341,172		1,341,172
Grants and Entitlements not Restricted to Specific Programs					6,371,060		6,371,060
Investment Earnings					(10,383,432)	68,857	(10,314,575)
Gain on Sale of Capital Assets					42,655	9,992	52,647
Miscellaneous					3,500,214	642,985	4,143,199
Transfers					(211,629)	211,629	0
Total General Revenues and Transfers					79,794,129	933,463	80,727,592
Change in Net Position					30,543,760	17,222,667	47,766,427
Net Position Beginning of Year					260,572,438	198,181,430	458,753,868
Net Position End of Year					<b>\$ 291,116,198</b>	<b>\$ 215,404,097</b>	<b>\$ 506,520,295</b>

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

GREENE COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2022

	General Fund	Motor Vehicle Road & Bridge	Job and Family Services	Board of Developmental Disabilities	American Rescue Plan	Jail Construction	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>								
Equity in Pooled Cash and Cash Equivalents	\$ 42,958,018	\$ 15,387,592	\$ 26,051,274	\$ 31,315,849	\$ 18,066,173	\$ 40,000,000	\$ 36,940,868	\$ 210,719,774
Cash and Cash Equivalents in Segregated Accounts	68,853						1,311,700	1,380,553
Receivables (Net of Allowance for Uncollectibles)								
Taxes	16,898,640	934,683	5,781,274	12,432,243			12,212,217	48,259,057
Accounts	122,692	20,789	20,182				93,830	257,493
Accrued Interest	521,977	16,238					609	538,824
Interfund Receivable	3,545,924							3,545,924
Due from Other Funds	93,359		3,278				10,696	107,333
Prepaid Items	639,032	142,443	54,792	3,906,821			69,919	4,813,007
Lease Receivable	51,135							51,135
Due from Other Governments	3,101,962	4,355,384	1,295,714	2,054,999			3,537,576	14,345,635
<b>Total Assets</b>	<b>\$ 68,001,592</b>	<b>\$ 20,857,129</b>	<b>\$ 33,206,514</b>	<b>\$ 49,709,912</b>	<b>\$ 18,066,173</b>	<b>\$ 40,000,000</b>	<b>\$ 54,177,415</b>	<b>\$ 284,018,735</b>
<b>LIABILITIES:</b>								
Accounts Payable	\$ 748,473	\$ 201,047	\$ 678,228	\$ 64,172	\$ 29,105		\$ 269,073	\$ 1,990,098
Accrued Wages and Benefits	1,535,637	140,875	318,677	311,792			326,696	2,633,677
Due to Other Governments							19,444	19,444
Interfund Payable							545,924	545,924
Due to Other Funds	1,532	5,262	89,311	2,923			7,572	106,600
Unearned Revenue					\$ 18,032,625			18,032,625
<b>Total Liabilities</b>	<b>2,285,642</b>	<b>347,184</b>	<b>1,086,216</b>	<b>378,887</b>	<b>18,061,730</b>		<b>1,168,709</b>	<b>23,328,368</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>								
Property Taxes	10,890,733	923,616	5,713,384	12,283,417			12,066,710	41,877,860
Unavailable Revenue	2,330,195	2,924,924	461,744	2,198,518			2,772,096	10,687,477
Deferred Inflows - Lease	44,288							44,288
<b>Total Deferred Inflows of Resources</b>	<b>13,265,216</b>	<b>3,848,540</b>	<b>6,175,128</b>	<b>14,481,935</b>			<b>14,838,806</b>	<b>52,609,625</b>
<b>FUND BALANCES:</b>								
Nonspendable	1,219,482	142,443	54,792	3,906,821			140,719	5,464,257
Restricted		16,518,962	25,890,378	30,942,269	4,443	\$ 30,000,000	25,371,787	128,727,839
Committed						10,000,000	12,657,394	22,657,394
Assigned	583,443							583,443
Unassigned	50,647,809							50,647,809
<b>Total Fund Balances</b>	<b>52,450,734</b>	<b>16,661,405</b>	<b>25,945,170</b>	<b>34,849,090</b>	<b>4,443</b>	<b>40,000,000</b>	<b>38,169,900</b>	<b>208,080,742</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 68,001,592</b>	<b>\$ 20,857,129</b>	<b>\$ 33,206,514</b>	<b>\$ 49,709,912</b>	<b>\$ 18,066,173</b>	<b>\$ 40,000,000</b>	<b>\$ 54,177,415</b>	<b>\$ 284,018,735</b>

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

**GREENE COUNTY, OHIO**  
**RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF**  
**GOVERNMENTAL ACTIVITIES**  
**DECEMBER 31, 2022**

**Total Governmental Fund Balances** \$ 208,080,742

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	2,764,258	
Infrastructure	131,337,294	
Buildings, Structures and Improvements	47,334,577	
Intangible Right to Use - Building	672,649	
Equipment, Furniture and Fixtures	18,617,959	
Intangible Right to Use - Equipment	468,253	
IRTU Accumulated Depreciation	(163,177)	
Accumulated Depreciation	<u>(35,296,432)</u>	
Total capital assets		165,735,381

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 are included in governmental activities in the statement of net position.

7,212,649

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

(122,996)

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:

Taxes	868,083	
Intergovernmental	9,805,596	
Special Assessments	7,528	
Miscellaneous	<u>6,270</u>	
Total		10,687,477

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	(12,186,098)	
Sales Tax Revenue Bond and Premium	(30,804,413)	
Lease Payable & Financed Purchases	(1,067,115)	
Compensated absences	<u>(5,288,493)</u>	
Total		(49,346,119)

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

(146,088)

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

483,269

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

Deferred Outflows - Pension	11,591,684	
Deferred Inflows - Pension	(34,081,929)	
Deferred Inflows - OPEB	(10,144,463)	
Net Pension Liability	(28,308,112)	
Net OPEB Asset	<u>9,474,703</u>	
Total		<u>(51,468,117)</u>

Total net position of governmental activities

\$ 291,116,198

**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, 2022**

	General Fund	Motor Vehicle Road & Bridge	Job and Family Services	Board of Developmental Disabilities	American Rescue Plan	Jail Construction	Other Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>								
Property Taxes	\$ 10,833,769	\$ 921,288	\$ 5,698,612	\$ 12,253,244			\$ 13,731,180	\$ 43,438,093
Sales Taxes	35,476,205							35,476,205
Lease Revenue	13,694							13,694
Other Local Taxes	39,824						1,287,654	1,327,478
Special Assessments		21,485						21,485
Charges for Services	9,534,335	411,012	686,690				5,259,496	15,891,533
Licenses and Permits	1,257,812						1,399,078	1,399,078
Fines and Forfeitures	279,553	96,947					451,910	828,410
Intergovernmental	7,546,326	9,057,899	13,653,514	3,410,874	\$ 14,831,407		7,553,488	56,053,508
Investment Earnings	(10,168,410)	101,240					56,585	(10,010,585)
Other	3,378,844	33,063	270,024	39,227			429,991	4,151,149
<b>Total Revenues</b>	<b>58,191,952</b>	<b>10,642,934</b>	<b>20,308,840</b>	<b>15,703,345</b>	<b>14,831,407</b>		<b>28,911,570</b>	<b>148,590,048</b>
<b>EXPENDITURES:</b>								
Current:								
General Government:								
Legislative and Executive	18,317,539				14,831,407		1,944,609	35,093,555
Judicial	9,380,333						122	9,380,455
Public Safety	12,743,763						6,915,910	19,659,673
Public Works	225,783	9,808,138						10,033,921
Health	475,144			14,710,688			9,605,107	24,790,939
Human Services	943,813		17,994,664				6,569,698	25,508,175
Conservation and Recreation	3,089,676						898,140	3,987,816
Community and Economic Development	853,041			36,790			1,236,989	2,090,030
Capital Outlay							8,357,901	8,357,901
Debt Service:								
Principal Retirements	65,120		24,979	24,240			1,364,973	1,479,312
Interest and Fiscal Charges	6,500		1,728	4,995			1,229,658	1,242,881
Issuance Costs							801,655	801,655
<b>Total Expenditures</b>	<b>46,100,712</b>	<b>9,808,138</b>	<b>18,021,371</b>	<b>14,776,713</b>	<b>14,831,407</b>		<b>38,924,762</b>	<b>142,463,103</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>12,091,240</b>	<b>834,796</b>	<b>2,287,469</b>	<b>926,632</b>	<b>0</b>		<b>(10,013,192)</b>	<b>6,126,945</b>
<b>OTHER FINANCING SOURCES AND USES:</b>								
Transfers In			497,584					
Bonds Issued						\$ 10,000,000	2,479,551	12,977,135
Premium on Debt Issued						30,000,000	195,000	30,195,000
Proceeds from Sale of Capital Assets							609,413	609,413
Inception of Lease	10,000	3,750		36,790			79,551	93,301
Transfers Out	(13,200,312)						231,127	267,917
<b>Total Other Financing Sources and Uses</b>	<b>(13,190,312)</b>	<b>3,750</b>	<b>497,584</b>	<b>36,790</b>	<b>0</b>	<b>40,000,000</b>	<b>3,594,642</b>	<b>(13,200,312)</b>
<b>Net Change in Fund Balance</b>	<b>(1,099,072)</b>	<b>838,546</b>	<b>2,785,053</b>	<b>963,422</b>	<b>0</b>	<b>40,000,000</b>	<b>(6,418,550)</b>	<b>37,069,399</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>53,549,806</b>	<b>15,822,859</b>	<b>23,160,117</b>	<b>33,885,868</b>	<b>4,443</b>		<b>44,588,450</b>	<b>171,011,343</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 52,450,734</b>	<b>\$ 16,661,405</b>	<b>\$ 25,945,170</b>	<b>\$ 34,849,090</b>	<b>\$ 4,443</b>	<b>\$ 40,000,000</b>	<b>\$ 38,169,900</b>	<b>\$ 208,080,742</b>

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



**GREENE COUNTY, OHIO**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

Net change in fund balances - total governmental funds		\$ 37,069,399
<p>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.</p>		
Capital Outlay	2,500,469	
Depreciation Expense	<u>(2,286,912)</u>	
Total		213,557
<p>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</p>		
Net book value of capital assets disposed of		(50,646)
<p>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.</p>		
Taxes	219,791	
Intergovernmental	779,097	
Special Assessments	(11)	
Miscellaneous	3,080	
Investment Earnings	<u>(25,621)</u>	
Total		976,336
<p>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:</p>		
Proceeds of Sales Bond	(30,195,000)	
Premium of Sales Bond	(609,413)	
Amortization of Premium on Bonds	67,816	
Principal repayment for bonds	1,315,000	
Inception of Leases	(267,917)	
Lease Payments & Finance Purchases	<u>164,312</u>	
Total		(29,525,202)
<p>Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities.</p>		
		(103,308)
<p>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:</p>		
Amortization of Loss on Refunding	(64,756)	
Compensated Absences	<u>(403,075)</u>	
Total		(467,831)
<p>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:</p>		
Change in net position	1,169,008	
Adjustment to business type activities	<u>(115,977)</u>	
Total		1,053,031
<p>Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:</p>		
Pension		6,547,362
<p>Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB asset/liabilities are reported as pension (expense) or negative expense in the statement of activities:</p>		
OPEB		8,704,342
Pension		<u>6,126,720</u>
Change in net position of governmental activities		<u>\$ 30,543,760</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, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 40,454,500	\$ 40,454,500	\$ 46,276,743	\$ 5,822,243
Charges for Services	7,278,083	7,278,083	8,251,347	973,264
Licenses and Permits	1,219,900	1,219,900	1,251,526	31,626
Fines and Forfeitures	239,400	239,400	294,594	55,194
Intergovernmental	5,743,000	5,743,000	6,633,315	890,315
Interest	1,280,300	1,280,300	2,855,625	1,575,325
Other	290,550	290,550	3,242,547	2,951,997
Total Revenues	<u>56,505,733</u>	<u>56,505,733</u>	<u>68,805,697</u>	<u>12,299,964</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	19,842,208	20,133,690	18,723,718	1,409,972
Judicial	8,328,331	8,416,625	8,170,341	246,284
Public Safety	21,467,651	21,512,293	13,153,796	8,358,497
Public Works	122,594	228,867	227,786	1,081
Health	505,291	507,118	505,552	1,566
Human Services	1,020,538	1,018,431	957,869	60,562
Conservation and Recreation	3,405,974	3,411,226	3,147,586	263,640
Community and Economic Development	1,077,207	1,593,841	871,606	722,235
Total Expenditures	<u>55,769,794</u>	<u>56,822,091</u>	<u>45,758,254</u>	<u>11,063,837</u>
Excess of Revenues Over (Under) Expenditures	735,939	(316,358)	23,047,443	23,363,801
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In		1,100,000	1,870,067	770,067
Proceeds from Sale of Capital Assets			10,000	10,000
Advances In			90,000	90,000
Transfers Out	(2,583,514)	(15,642,214)	(14,403,629)	1,238,585
Advances Out	(145,000)	(135,000)	(116,000)	19,000
Repayment of Loans to Other Governments		(10,000)	(10,000)	
Loans to Other Governments			10,000	10,000
Total Other Financing Sources and Uses	<u>(2,728,514)</u>	<u>(14,687,214)</u>	<u>(12,549,562)</u>	<u>2,137,652</u>
Net Change in Fund Balance	(1,992,575)	(15,003,572)	10,497,881	25,501,453
Fund Balance (Deficit) at Beginning of Year	43,423,835	43,423,835	43,423,835	
Prior Year Encumbrances Appropriated	1,645,133	1,645,133	1,645,133	
Fund Balance (Deficit) at End of Year	<u>\$ 43,076,393</u>	<u>\$ 30,065,396</u>	<u>\$ 55,566,849</u>	<u>\$ 25,501,453</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 888,750	\$ 888,750	\$ 912,068	\$ 23,318
Special Assessments	20,781	20,781	20,926	145
Charges for Services	256,000	256,000	411,012	155,012
Fines and Forfeitures	120,000	120,000	104,165	(15,835)
Intergovernmental	8,707,000	9,099,432	9,067,755	(31,677)
Interest	40,000	40,000	93,361	53,361
Other	37,500	37,500	33,063	(4,437)
Total Revenues	<u>10,070,031</u>	<u>10,462,463</u>	<u>10,642,350</u>	<u>179,887</u>
<b>EXPENDITURES:</b>				
Current:				
Public Works	15,389,079	15,748,621	10,151,123	5,597,498
Total Expenditures	<u>15,389,079</u>	<u>15,748,621</u>	<u>10,151,123</u>	<u>5,597,498</u>
Excess of Revenues Over (Under) Expenditures	(5,319,048)	(5,286,158)	491,227	5,777,385
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds from Sale of Capital Assets			3,750	3,750
Total Other Financing Sources and Uses			<u>3,750</u>	<u>3,750</u>
Net Change in Fund Balance	(5,319,048)	(5,286,158)	494,977	5,781,135
Fund Balance (Deficit) at Beginning of Year	12,934,768	12,934,768	12,934,768	
Prior Year Encumbrances Appropriated	<u>1,483,355</u>	<u>1,483,355</u>	<u>1,483,355</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 9,099,075</u>	<u>\$ 9,131,965</u>	<u>\$ 14,913,100</u>	<u>\$ 5,781,135</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**  
**JOB AND FAMILY SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 5,500,000	\$ 5,500,000	\$ 5,642,530	\$ 142,530
Charges for Services	715,000	715,000	686,690	(28,310)
Intergovernmental	24,711,200	24,711,200	13,874,850	(10,836,350)
Other	12,470,200	12,470,200	266,255	(12,203,945)
Total Revenues	<u>43,396,400</u>	<u>43,396,400</u>	<u>20,470,325</u>	<u>(22,926,075)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services	23,581,578	22,809,904	18,074,600	4,735,304
Total Expenditures	<u>23,581,578</u>	<u>22,809,904</u>	<u>18,074,600</u>	<u>4,735,304</u>
Excess of Revenues Over (Under) Expenditures	19,814,822	20,586,496	2,395,725	(18,190,771)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	750,000	750,000	497,584	(252,416)
Total Other Financing Sources and Uses	<u>750,000</u>	<u>750,000</u>	<u>497,584</u>	<u>(252,416)</u>
Net Change in Fund Balance	20,564,822	21,336,496	2,893,309	(18,443,187)
Fund Balance (Deficit) at Beginning of Year	22,946,350	22,946,350	22,946,350	
Prior Year Encumbrances Appropriated	<u>29,170</u>	<u>29,170</u>	<u>29,170</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 43,540,342</u>	<u>\$ 44,312,016</u>	<u>\$ 25,868,829</u>	<u>\$ (18,443,187)</u>

**The notes to the financial statements are an intergral 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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 11,821,000	\$ 11,821,000	\$ 12,127,940	\$ 306,940
Intergovernmental	2,996,000	2,996,000	3,485,226	489,226
Other			39,227	39,227
Total Revenues	<u>14,817,000</u>	<u>14,817,000</u>	<u>15,652,393</u>	<u>835,393</u>
<b>EXPENDITURES:</b>				
Current:				
Health	16,847,736	16,997,736	14,467,455	2,530,281
Total Expenditures	<u>16,847,736</u>	<u>16,997,736</u>	<u>14,467,455</u>	<u>2,530,281</u>
Net Change in Fund Balance	(2,030,736)	(2,180,736)	1,184,938	3,365,674
Fund Balance (Deficit) at Beginning of Year	<u>29,744,564</u>	<u>29,744,564</u>	<u>29,744,564</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 27,713,828</u>	<u>\$ 27,563,828</u>	<u>\$ 30,929,502</u>	<u>\$ 3,365,674</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  
AMERICAN RESCUE PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 16,407,016	\$ 16,457,016	\$ 16,457,016	
Total Revenues	<u>16,407,016</u>	<u>16,457,016</u>	<u>16,457,016</u>	
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	<u>80,000</u>	<u>32,818,475</u>	<u>18,268,048</u>	<u>14,550,427</u>
Total Expenditures	<u>80,000</u>	<u>32,818,475</u>	<u>18,268,048</u>	<u>14,550,427</u>
Net Change in Fund Balance	16,327,016	(16,361,459)	(1,811,032)	14,550,427
Fund Balance (Deficit) at Beginning of Year	16,331,459	16,331,459	16,331,459	
Prior Year Encumbrances Appropriated	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 32,738,475</u>	<u>\$ 50,000</u>	<u>\$ 14,600,427</u>	<u>\$ 14,550,427</u>

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

**GREENE COUNTY, OHIO  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2022**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<u>Internal Service Fund</u>
<b>ASSETS:</b>				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 4,441,269	\$ 7,373,650	\$ 11,814,919	\$ 7,910,838
Cash and Cash Equivalents in Segregated Accounts	1,431,656	1,899,989	3,331,645	
Accounts Receivable	1,269,760	2,097,214	3,366,974	
Special Assessments Receivable	1,924,440	3,185,473	5,109,913	
Prepaid Items	114,524	137,683	252,207	
Due from Other Governments		618,231	618,231	
Materials and Supplies Inventory	380,785	362,735	743,520	
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	16,648,530	19,193,230	35,841,760	
Cash and Cash Equivalents with Escrow Agents		534,589	534,589	
Total Current Assets	<u>26,210,964</u>	<u>35,402,794</u>	<u>61,613,758</u>	<u>7,910,838</u>
Noncurrent Assets:				
Capital Assets, net	96,854,323	161,457,299	258,311,622	
Net OPEB Asset	413,193	450,322	863,515	
Total Noncurrent Assets	<u>97,267,516</u>	<u>161,907,621</u>	<u>259,175,137</u>	
Total Assets	<u>123,478,480</u>	<u>197,310,415</u>	<u>320,788,895</u>	<u>7,910,838</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred Charge on Refunding	1,291,625	2,879,924	4,171,549	
Pension	433,378	366,849	800,227	
Total Deferred Outflows of Resources	<u>1,725,003</u>	<u>3,246,773</u>	<u>4,971,776</u>	
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	266,596	204,702	471,298	
Claims Payable				698,189
Accrued Wages and Benefits	115,167	141,787	256,954	
Accrued Interest Payable	40,322	83,785	124,107	
Interfund Payable		3,000,000	3,000,000	
Due to Other Funds	244	489	733	
Compensated Absences Payable	25,866	26,554	52,420	
General Obligation Bonds Payable	1,113,985	5,461,474	6,575,459	
Special Assessment Bonds Payable	117,280	201,335	318,615	
OPWC Loans Payable	21,385	23,187	44,572	
OWDA Loans Payable	300,092	3,735,839	4,035,931	
Current Liabilities Payable from Restricted Assets:				
Revenue Bonds Payable		440,942	440,942	
Total Current Liabilities	<u>2,000,937</u>	<u>13,320,094</u>	<u>15,321,031</u>	<u>698,189</u>
Long-Term Liabilities: (Net of Current Portions)				
Compensated Absences Payable	194,496	198,237	392,733	
General Obligation Bonds Payable	19,771,818	18,360,802	38,132,620	
Revenue Bonds Payable		2,779,451	2,779,451	
Special Assessment Bonds Payable	1,325,355	1,870,798	3,196,153	
OPWC Loans Payable	388,738	511,837	900,575	
OWDA Loans Payable	2,618,947	22,705,569	25,324,516	
Construction Commitments	18,348,645	717,289	19,065,934	
Net Pension Liability	545,979	963,508	1,509,487	
Total Long-Term Liabilities	<u>43,193,978</u>	<u>48,107,491</u>	<u>91,301,469</u>	
Total Liabilities	<u>45,194,915</u>	<u>61,427,585</u>	<u>106,622,500</u>	<u>698,189</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Pension	1,420,111	1,557,776	2,977,887	
OPEB	284,876	594,307	879,183	
Total Deferred Inflows of Resources	<u>1,704,987</u>	<u>2,152,083</u>	<u>3,857,070</u>	
<b>NET POSITION:</b>				
Net Investment in Capital Assets	54,930,623	107,528,700	162,459,323	
Restricted for Debt Service	897,435	1,276,627	2,174,062	
Restricted for Capital Outlay	8,909,328	16,737,059	25,646,387	
Unrestricted	13,566,195	11,435,134	25,001,329	7,212,649
Total Net Position	<u>\$ 78,303,581</u>	<u>\$ 136,977,520</u>	<u>215,281,101</u>	<u>\$ 7,212,649</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			122,996	
Total Net Position of Business-type Activities			<u>\$ 215,404,097</u>	

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, 2022**

	<u>Business-type Activities - Enterprise Funds</u>			<b>Governmental Activities Internal Service Fund</b>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ 11,951,591	\$ 21,866,946	\$ 33,818,537	\$ 14,079,038
Other	445,866	197,119	642,985	1,241,940
<b>Total Operating Revenues</b>	<u>12,397,457</u>	<u>22,064,065</u>	<u>34,461,522</u>	<u>15,320,978</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	1,716,199	2,675,832	4,392,031	
Contractual Services	568,767	2,353,134	2,921,901	14,163,518
Materials and Supplies	1,683,937	2,776,255	4,460,192	
Depreciation	2,730,612	5,397,775	8,128,387	
Other	132,064	77,606	209,670	
<b>Total Operating Expenses</b>	<u>6,831,579</u>	<u>13,280,602</u>	<u>20,112,181</u>	<u>14,163,518</u>
<b>Operating Income</b>	<u>5,565,878</u>	<u>8,783,463</u>	<u>14,349,341</u>	<u>1,157,460</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Investment Income	68,769	88	68,857	
Gain on Sale of Capital Assets	2,689	7,303	9,992	
Interest and Fiscal Charges	(649,987)	(2,338,944)	(2,988,931)	
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(578,529)</u>	<u>(2,331,553)</u>	<u>(2,910,082)</u>	
<b>Income Before Contributions and Transfers</b>	<u>4,987,349</u>	<u>6,451,910</u>	<u>11,439,259</u>	<u>1,157,460</u>
Transfers In	84,771	126,858	211,629	11,548
Capital Contributions from Grants	16,626	303,756	320,382	
Capital Contributions from Developers	1,491,356	1,836,298	3,327,654	
Capital Contributions from Customers		1,807,766	1,807,766	
<b>Change in Net Position</b>	<u>6,580,102</u>	<u>10,526,588</u>	<u>17,106,690</u>	<u>1,169,008</u>
<b>Net Position at Beginning of Year</b>	<u>71,723,479</u>	<u>126,450,932</u>		<u>6,043,641</u>
<b>Net Position at End of Year</b>	<u>\$ 78,303,581</u>	<u>\$ 136,977,520</u>		<u>\$ 7,212,649</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			115,977	
<b>Change in Net Position of Business-type Activities</b>			<u>\$ 17,222,667</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, 2022**

	<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	\$ 11,944,296	\$ 21,862,880	\$ 33,807,176	\$ 13,949,159
Received from Interfund Services				129,879
Received from Other Operating Sources	394,170	194,509	588,679	1,241,940
Payments to Suppliers for Goods and Services	(1,662,660)	(2,800,451)	(4,463,111)	
Payments for Contract Services	(1,136,735)	(2,258,085)	(3,394,820)	(14,380,095)
Payments to Employees for Services	(2,815,784)	(3,506,047)	(6,321,831)	
Payments for Other Operating Expenses	(68,335)	(78,478)	(146,813)	
Payments for Interfund Services Used	(207,917)	(272,380)	(480,297)	
Net Cash Provided by (Used for) Operating Activities	<u>6,447,035</u>	<u>13,141,948</u>	<u>19,588,983</u>	<u>940,883</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Transfers In	84,771	126,858	211,629	11,548
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>84,771</u>	<u>126,858</u>	<u>211,629</u>	<u>11,548</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Proceeds from Capital Related Debt	14,809,669	1,984,999	16,794,668	
Premium on Capital Related Debt		36,883	36,883	
Proceeds from Manuscript Debt		1,200,000	1,200,000	
Capital Contributions	16,626	52,700	69,326	
Special Assessments Received	176,627	313,268	489,895	
Payments for Capital Acquisitions	(16,200,605)	(2,490,191)	(18,690,796)	
Payments for Capital Related Debt Principal	(1,620,025)	(11,102,477)	(12,722,502)	
Payments for Capital Related Interest	(625,760)	(2,152,340)	(2,778,100)	
Proceeds from Sales of Capital Assets	2,689	7,303	9,992	
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(3,440,779)</u>	<u>(12,149,855)</u>	<u>(15,590,634)</u>	
<b>Cash Flows from Investing Activities:</b>				
Received for Interest on Investments	68,769		68,769	
Net Cash Provided by (Used for) Investing Activities	<u>68,769</u>	<u>0</u>	<u>68,769</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	3,159,796	1,118,951	4,278,747	952,431
Cash and Cash Equivalents Beginning of Year	19,361,659	27,347,918	46,709,577	6,958,407
Cash and Cash Equivalents End of Year	<u>\$ 22,521,455</u>	<u>\$ 28,466,869</u>	<u>\$ 50,988,324</u>	<u>\$ 7,910,838</u>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:</b>				
Operating Income	\$ 5,565,878	\$ 8,783,463	\$ 14,349,341	\$ 1,157,460
Adjustments:				
Depreciation	2,730,612	5,397,775	8,128,387	
(Increase) Decrease in Assets and Deferred Outflows:				
Account Receivable	(7,295)	(4,067)	(11,362)	
Prepaid Items	(32,927)	(40,172)	(73,099)	
Materials and Supplies Inventory	12,661	88,654	101,315	
Net OPEB Asset	(203,444)	(161,484)	(364,928)	
Deferred Outflows of Resources - Pension	(252,075)	(200,084)	(452,159)	
Deferred Outflows of Resources - OPEB	93,813	106,823	200,636	
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(739,353)	(274,759)	(1,014,112)	
Claims Payable				(216,577)
Accrued Wages	11,886	8,974	20,860	
Due to Other Funds	(1,455)	(1,823)	(3,278)	
Compensated Absences Payable	36,498	48,060	84,558	
Net Pension Liability	(1,006,660)	(799,035)	(1,805,695)	
Deferred Inflows of Resources - Pension	615,735	488,738	1,104,473	
Deferred Inflows of Resources - OPEB	(376,839)	(299,115)	(675,954)	
Net Cash Provided by (Used for) Operating Activities	<u>\$ 6,447,035</u>	<u>\$ 13,141,948</u>	<u>\$ 19,588,983</u>	<u>\$ 940,883</u>
<b>Noncash, Capital, and Related Financing Activities:</b>				
Contributions of capital assets from developers	\$ 1,491,356	\$ 1,836,298	\$ 3,327,654	
Capital additions funded by accounts payable	\$ 192,626	\$ 112,274	\$ 304,900	
<b>Reconciliation of cash and cash equivalents:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4,441,269	\$ 7,373,650	\$ 11,814,919	\$ 7,910,838
Cash and Cash Equivalents in Segregated Accounts	1,431,656	1,899,989	3,331,645	
Restricted Equity in Pooled Cash and Cash Equivalents	16,648,530	19,193,230	35,841,760	
Total Cash and Cash Equivalents	<u>\$ 22,521,455</u>	<u>\$ 28,466,869</u>	<u>\$ 50,988,324</u>	<u>\$ 7,910,838</u>

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

**GREENE COUNTY, OHIO  
STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
DECEMBER 31, 2022**

**ASSETS:**

Equity in Pooled Cash and Cash Equivalents	\$ 27,126,347
Cash and Cash Equivalents in Segregated Accounts	3,185,402
Taxes Receivable	280,211,774
Special Assessments Receivable	8,713,710
Due from Other Governments	6,966,762
Total Assets	<u>326,203,995</u>

**LIABILITIES:**

Due to Other Governments	<u>8,072,549</u>
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**DEFERRED INFLOWS OF RESOURCES:**

Property Taxes	280,211,774
Special Assessments	8,713,710
Total Deferred Inflows of Resources	<u>288,925,484</u>

**NET POSITION:**

Restricted for Individuals, Organizations and Other Governments	<u>\$ 29,205,962</u>
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**The notes to the financial statements are an intergral part of this statement.**

**GREENE COUNTY, OHIO  
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**ADDITIONS:**

Amounts Received as Fiscal Agent	\$ 15,938,800
Property Taxes Collections for Other Governments	268,690,857
Special Assessments Collections for Other Governments	4,015,105
Intergovernmental	14,405,862
License, Permits and Fees for Other Governments	20,960,993
Fines and Forfeitures for Other Governments	3,690,686
Sheriff Sales Collections for Others	2,886,526
Other	600,930
Total Additions	<u>331,189,759</u>

**DEDUCTIONS**

Distributions as Fiscal Agent	13,691,016
Property Tax Distributions to Other Governments	268,529,103
Special Assessments Distributions to Other Governments	4,012,467
Distributions of State Funds to Other Governments	14,133,038
Licenses, Permits, and Fees of Distributions to Other Governments	21,238,444
Fines and Forfeitures Distributions to Other Governments	1,826,815
Sheriff Sales Distributions to Other Governments	2,869,509
Distributions to Individuals	624,957
Total Deductions	<u>326,925,349</u>

Change in Net Position	4,264,410
Net Position Beginning of Year	<u>24,941,552</u>
Net Position End of Year	<u>\$ 29,205,962</u>

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

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**NOTE A – REPORTING ENTITY**

**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 2022, 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 2022, 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 2022, the County paid the Transit Board \$230,269 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 \$857 in 2022. This amount represented rent payments made on behalf of qualifying individuals.

Greene County Regional Airport Authority – The County Commissioners appoint all seven members of the Authority's Board. In 2022, the County provided \$77,700 in an operating grant and \$250,000 in a capital 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.

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate organizations listed below, the County serves as fiscal agent, but the organizations are not considered part of Greene County. Accordingly, the activity of the following districts is presented as custodial funds within the County's financial statements:

Greene County Park District  
Greene County Combined Health District  
Greene County Family and Children First Council  
Greene County Soil and Water Conservation District  
Greene County Regional Planning Commission

GREENE COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2022  
(CONTINUED)

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

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

**Basis of Presentation:** The County's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial statements

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

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

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

Fund Financial Statements

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

**Fund Accounting:**

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

Governmental Funds

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

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General Fund - 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 (MVGT) Fund - 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.

Job and Family Services Fund - This fund accounts for a number of state and federal grants as well as a property tax levy used to provide programs that benefit disadvantaged youth, public assistance to general relief recipients, and to pay providers of medical assistance and certain public social services.

Board of Developmental Disabilities Fund - 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.

American Rescue Plan Fund – This fund accounts for any monies received by the federal or state governments to help recover from the economic and health effects of the COVID-19 pandemic.

Jail Construction Fund – This fund accounts for monies received from the County Revenue Sales bond and state grants received for the construction and cost of the County new jail facility.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed, or assigned for a particular purpose.

#### Proprietary Funds

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

Enterprise Funds – Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

Water Fund - 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 Fund - 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.

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.

#### Fiduciary Funds

Fiduciary Fund reporting focuses on net position and changed in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial. Custodial funds are used to account for assets held by the County as fiscal agent for other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments and individuals.

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**Measurement Focus:**

Government-Wide Financial Statements

The government-wide financial statement are prepared using a flow of economic resource measurement focus. All assets, deferred outflows, liabilities, and deferred inflows associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities and deferred inflows are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (e.g. revenues and other financing sources) and uses (e.g. expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statement are prepared. Governmental fund financial statement, therefore, include a reconciliation with brief explanation to better identify the relationship between the government-wide financial statement and the fund financial statements for governmental funds.

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

For proprietary funds, the statement of revenues, expenses, and changes in fund net position presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

**Basis of Accounting:**

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

Revenues-Exchange and Nonexchange Transactions

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County

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must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: delinquent taxes, sales taxes, charges for services, fines costs, and forfeitures; state-levied locally shared taxes (including gasoline tax, motor vehicle license tax, and local government assistance), grants and investment earnings.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources include deferred charges on debt refunding and amounts associated with the pension plans. 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.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consist of property taxes, unavailable revenue, pension, OPEB, and Leases. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivable which will not be collected within the available period. For the County unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. Deferred inflows/outflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes H and I to the basic financial statements. The deferred inflow for leases is related to the leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease.

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. On the modified accrual basis, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, provided current financial resources are to be used. As a result, compensated absences and most claims and judgment are not recorded as expenditures or liabilities until current financial resources are required. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

**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 2021 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



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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.

**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, Commercial Paper, 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, commercial paper, Greene County issued bonds, 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 2022. 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 \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 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 expenditures/expenses in the enterprise funds when used.

**Prepaid Items:** Payments made to vendors for services that will benefit periods beyond December 31, 2022 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure/expense 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 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:

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

Infrastructure assets are reported as part of Capital Assets Not Being Depreciated in the governmental activities column. Infrastructure reported in the governmental activities column consists of County roads and bridges. These assets are presented using the modified approach and, therefore, are not depreciated. In addition, 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. The County is reporting intangible right to use assets related to leased buildings, structures and Improvements as well as furniture, fixtures, and equipment. These intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

**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, long-term loans. And lease payables 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 and 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.

**Pension and Other Postemployment Benefits (OPEB):** For purposes of measuring the net pension liability and net OPEB asset, 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 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, 2022 is \$89,824.

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**Interest Income:** Per the Ohio Revised Code, the County has specified the funds to receive an allocation of interest earnings. In 2022, interest earnings credited to the General Fund prior to fair value recognition amounted to \$2,855,625 including \$2,427,388 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$93,361. Other non-major governmental funds earned \$3,294 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.

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, Board of Developmental Disabilities, Other Legislative and Executive Programs, Conservation and Recreation Programs, Community and Economic Development Programs, Public Safety Programs, Juvenile Court Programs, Common Pleas Court Programs, Family and Children First Council, Public Defender, Water, Sewer and Health Insurance Program.

**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 permanent funds.

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

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

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

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

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

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

**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.

**Operating Revenues and Expenses:** Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for water and sewer service, as well as for premiums charged in the internal service fund. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expense not meeting these definitions are reported as non-operating.

**Capital Contributions:** Capital contributions in the proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction.

**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.

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**NOTE C -- 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 \$34,002,245, 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 \$41,734,160.

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, \$5,680,028 was insured by FDIC. The remaining balance of \$36,054,132 was collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds that are not FDIC insured. All county demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

Investments

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

1. United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
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, and Government National Mortgage 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;

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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, 2022, the County had the following investments:

	Measurement Value	Investment Maturities (in Years)			Percent of Total Investments
		Less than 1	1-3	Greater than 3	
Federal National Mortgage Association Notes	\$22,559,440		\$22,559,440		8.42%
Federal Home Loan Bank Notes	106,575,569	15,880,320	85,868,249	4,827,000	39.79%
Federal Home Loan Mortgage Notes	28,662,480	1,958,720	26,703,760		10.70%
Federal Farm Credit Bank Notes	30,524,979	1,976,160	25,555,959	2,992,860	11.40%
U.S. Treasury Notes	24,775,360	24,775,360			9.25%
Commercial Paper	9,816,915	9,816,915			3.66%
Greene County Bonds	3,492	3,492			0.00%
STAROhio	37,621,705	37,621,705			14.05%
Money Market Funds	2,775,642	2,775,642			1.04%
Geene Town Center Bonds	4,528,000			4,528,000	1.69%
<b>Total Investments</b>	<b>\$267,843,582</b>	<b>\$94,808,314</b>	<b>\$160,687,408</b>	<b>\$12,347,860</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 A1 by Moody's Ratings. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Standard and Poor's rating for STAROhio was AAAM.

**Custodial credit risk:** For an investment, custodial risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, Federal Farm Credit Bank Notes, and Federal Home Loan Bank Notes, 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.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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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.

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$301,845,827	\$0
Investments:		
Federal Agency Instruments	(213,097,828)	213,097,828
Commercial Paper	(9,816,915)	9,816,915
Greene County Bonds	(3,492)	3,492
STAR Ohio	(37,621,705)	37,621,705
Money Market Funds-Sweep Account	(2,775,642)	2,775,642
Greene Town Center Bonds	(4,528,000)	4,528,000
GASB Statement No. 3	\$34,002,245	\$267,843,582

**NOTE D – 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	\$22,559,440	\$22,559,440		
Federal Home Loan Bank Notes	106,575,569	106,575,569		
Federal Home Loan Mortgage Notes	28,662,480	28,662,480		
Federal Farm Credit Bank Notes	30,524,979	30,524,979		
U.S. Treasury Notes	24,775,360	24,775,360		
Commercial Paper	9,816,915		9,816,915	
Greene County Bonds	3,492		3,492	
Greene Town Center Bonds	4,528,000		4,528,000	
Total Investments	\$227,446,235	\$213,097,828	\$14,348,407	\$0

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

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At December 31, 2022 the County had \$37,621,705 on deposit with STAR Ohio and \$2,775,642 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 table above.

**NOTE E -- 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, 2022 consisted of the following:

Transfers To	Transfers From
	General
Job & Family Services	\$ 497,584
Water	84,771
Sewer	126,858
Internal Service	11,548
Jail Construction	10,000,000
Other Governmental Funds	2,479,551
Total	\$ 13,200,312



**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Interfund balances for the year ended December 31, 2022 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. All are expected to be repaid within one year.

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General	\$ 93,359	\$ 1,532
Motor Vehicle, Road and Bridge		5,262
Job and Family Services	3,278	89,311
Board of Developmental Disabilities		2,923
Other Governmental Funds	10,696	7,572
Total Governmental Funds	<u>107,333</u>	<u>106,600</u>
Proprietary Funds:		
Water		244
Sewer		489
Total Proprietary Funds	<u>-</u>	<u>733</u>
Total Due To/From Other Funds	<u>\$ 107,333</u>	<u>\$ 107,333</u>

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental Funds:		
General	\$ 3,545,924	
Other Governmental Funds		\$ 545,924
Total Governmental Funds	<u>3,545,924</u>	<u>545,924</u>
Proprietary Funds:		
Sewer		3,000,000
Total Proprietary Funds		<u>3,000,000</u>
Total Interfund Receivable/Payable	<u>\$ 3,545,924</u>	<u>\$ 3,545,924</u>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(CONTINUED)**

**NOTE F -- CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2022 was as follows:

	Restated Balance at 12/31/21	Additions	Deductions	Balance at 12/31/22
<b><u>Governmental Activities</u></b>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,764,258			\$2,764,258
Infrastructure	131,337,294			131,337,294
Total Capital Assets, Not Being Depreciated	<u>134,101,552</u>	<u>0</u>	<u>0</u>	<u>134,101,552</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	46,068,260	1,266,318		47,334,578
IRTU - Building	672,649			672,649
Equipment, Furniture and Fixtures	17,940,364	966,234	(288,639)	18,617,959
IRTU - Equipment	200,336	267,917		468,253
Total Capital Assets, Being Depreciated	<u>64,881,609</u>	<u>2,500,469</u>	<u>(288,639)</u>	<u>67,093,439</u>
<i>Less Accumulated Depreciation</i>				
Buildings, Structures and Improvements	(20,958,629)	(876,586)		(21,835,215)
IRTU Accum Depr - Building	0	(79,170)		(79,170)
Equipment, Furniture and Fixtures	(12,452,062)	(1,247,149)	237,993	(13,461,218)
IRTU Accum Depr - Equipment	0	(84,007)		(84,007)
Total Accumulated Depreciation	<u>(33,410,691)</u>	<u>(2,286,912) *</u>	<u>237,993</u>	<u>(35,459,610)</u>
Total Capital Assets, Being Depreciated, Net	<u>31,470,918</u>	<u>213,557</u>	<u>(50,646)</u>	<u>31,633,829</u>
Governmental Activities Capital Assets, Net	<u>\$165,572,470</u>	<u>\$213,557</u>	<u>(\$50,646)</u>	<u>\$165,735,381</u>

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

Legislative and Executive	\$727,316
Judicial	145,450
Public Safety	530,672
Public Works	521,277
Health	70,495
Human Services	69,161
Conservation and Recreation	193,535
Community and Economic Development	29,006
Total Depreciation Expense	<u>\$2,286,912</u>

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

	Balance at 12/31/21	Additions	Deductions	Balance at 12/31/22
<b><u>Business-Type Activities</u></b>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,471,105			\$2,471,105
Construction in Progress	6,348,553	18,368,941		24,717,494
Total Capital Assets, Not Being Depreciated	<u>8,819,658</u>	<u>18,368,941</u>	<u>0</u>	<u>27,188,599</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	14,218,410			14,218,410
Improvements Other Than Buildings	377,102,392	3,415,304		380,517,696
Equipment, Furniture and Fixtures	14,637,685	321,856	(51,283)	14,908,258
Total Capital Assets, Being Depreciated	<u>405,958,487</u>	<u>3,737,160</u>	<u>(51,283)</u>	<u>409,644,364</u>
<i>Less Accumulated Depreciation:</i>				
Buildings, Structures and Improvements	(9,292,175)	(282,762)		(9,574,937)
Improvements Other Than Buildings	(148,380,914)	(7,440,146)		(155,821,060)
Equipment, Furniture and Fixtures	(12,771,148)	(405,479)	51,283	(13,125,344)
Total Accumulated Depreciation	<u>(170,444,237)</u>	<u>(8,128,387) *</u>	<u>51,283</u>	<u>(178,521,341)</u>
Total Capital Assets, Being Depreciated, Net	<u>235,514,250</u>	<u>(4,391,227)</u>	<u>0</u>	<u>231,123,023</u>
Business-Type Activities Capital Assets, Net	<u>\$244,333,908</u>	<u>\$13,977,714</u>	<u>\$0</u>	<u>\$258,311,622</u>

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

Water	\$2,730,612
Sewer	5,397,775
Total Depreciation Expense	<u>\$8,128,387</u>

**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 pledge the 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.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(CONTINUED)**

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
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>			
Sewer System Bonds	2013	1.00% - 3.42%	\$51,015,000
Water System Bonds	2016	2.00%	5,615,000
Water System Bonds	2017	2.0% - 3.0%	7,615,000
Sewer System Bonds	2019	2.0% - 5.0%	26,045,000
Water System Bonds	2020	1.0% - 5.0%	9,375,000
Sewer System Bonds	2020	1.0% - 5.0%	5,970,000

Annual debt service requirements to maturity for general obligation bonds are as follows:

Governmental Activities			
Year	Principal	Premium	Interest
2023	\$1,330,000	\$70,222	\$464,303
2024	1,380,000	73,257	413,952
2025	1,435,000	76,885	361,553
2026	1,445,000	79,465	304,566
2027	1,545,000	84,314	245,217
2028-2032	4,565,000	101,955	454,522
Total	<u>\$11,700,000</u>	<u>\$486,098</u>	<u>\$2,244,113</u>

Business-type Activities			
Year	Principal	Premium	Interest
2023	\$6,160,000	\$415,459	\$1,194,904
2024	6,325,000	429,232	929,035
2025	6,105,000	361,145	454,968
2026	3,090,000	194,570	458,851
2027	3,140,000	197,358	381,250
2028-2032	10,885,000	496,630	1,170,424
2033-2037	5,450,000	118,298	484,612
2038-2039	1,305,000	35,387	36,037
Total	<u>\$42,460,000</u>	<u>\$2,248,079</u>	<u>\$5,110,081</u>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(CONTINUED)**

**Sales Tax Bonds:** The County issued sales tax bonds for government activities on May 1, 2022 for \$30,195,000 that have an interest rate ranging between 3.125% and 8%. The County has pledged future sales tax revenues for the repayment of these bonds. Principal payments on the bond commence in 2023 and the run through 2052.

<u>Year</u>	<u>Principal</u>	<u>Premium</u>	<u>Interest</u>
2023	\$600,000	\$12,110	\$1,288,756
2024	645,000	13,018	1,240,756
2025	700,000	14,128	1,189,156
2026	755,000	15,238	1,133,156
2027	810,000	16,348	1,072,756
2028-2032	3,640,000	73,464	4,800,294
2033-2037	4,265,000	86,079	4,172,419
2038-2042	5,090,000	102,730	3,347,744
2043-2047	6,175,000	124,627	2,263,400
2048-2052	7,515,000	151,671	925,600
Total	<u>\$30,195,000</u>	<u>\$609,413</u>	<u>\$21,434,037</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. Special assessment bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Business-type Activities:			
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
Sewer Improvements	2022	4.0% - 5.00%	1,190,000

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

<u>Business-type Activities</u>			
<u>Year</u>	<u>Principal</u>	<u>Premium</u>	<u>Interest</u>
2023	\$317,530	\$1,085	\$149,005
2024	295,060	1,240	131,370
2025	296,127	1,240	119,155
2026	232,234	1,395	106,901
2027	233,380	1,395	96,694
2028-2032	895,641	7,905	343,981
2033-2037	762,913	10,230	181,477
2038-2042	445,000	12,393	53,794
Total	<u>\$3,477,885</u>	<u>\$36,883</u>	<u>\$1,182,377</u>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(CONTINUED)**

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**Revenue Bonds:** The County issues revenue bonds for business-type activities. The County has pledged future sewer revenues, net of specified operating expenses, to repay these revenue bonds. The total principal and interest remaining to be paid at December 31, 2022 was \$3,050,000 for the sewer fund. Principal and interest paid during the current year and total net revenues for the sewer fund were \$554,425 and \$14,181,238 respectively. Revenue bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Sewer System	2007	3.75% - 5.0%	\$4,875,000
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:

<u>Year</u>	<u>Business-type Activities</u>		
	<u>Principal</u>	<u>Premium</u>	<u>Interest</u>
2023	\$ 410,000	\$ 30,942	\$ 145,375
2024	425,000	32,214	125,325
2025	445,000	33,909	104,525
2026	790,000	35,605	82,725
2027	830,000	37,723	45,325
2028-2030	150,000	0	12,000
Total	<u>\$3,050,000</u>	<u>\$170,393</u>	<u>\$515,275</u>

**Ohio Water Development Authority (OWDA) Loans and Ohio Public Works Commission (OPWC) Loans:** The County has direct borrowings 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 2022, the County started 10 projects partially funded by OWDA loans. The total amount awarded as of December 31, 2022 is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More than One Year on the entity wide statements. When the projects are completed they will be reported with other OWDA projects. OWDA and OPWC loans currently outstanding are as follows:

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

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<u>Ohio Water Development Authority Loans (OWDA)</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
WTP Membrane Concentrate Line	2021	0.000%	36,497
<u>Ohio Public Works Commision Loans (OPWC)</u>			
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
Gerspacher Storage Tank Recoating	2018	0.000%	302,589
Greene Co Airport Water & Sewer Main	2019	0.000%	177,394
<u>OWDA Construction Commitments:</u>			
Grange Hall & Indian Ripple Pump Station	2020	0.000%	130,145
Northwest Regional WTP Expansion	2020	0.000%	1,898,723
Grange Hall Booster Station Watermain Imp	2021	0.000%	103,925
Watermain Imp-Darst, Sunbeam, Beaver Val	2021	0.000%	122,884
Oleva Dr Watermain Imp	2021	0.000%	56,857
Wagner, Feedwire and Clyo Waterlines	2021	0.000%	11,740
Advanced Meterine Infra Meter Replace	2021	0.000%	104,189
Tara Trail Watermain Imp	2021	0.000%	102,835
Wellfield Imp, Bundle 3	2021	0.000%	15,118
Wellfield Imp, Bundle 4	2021	0.000%	104,674
Watermain Imp Bundle 6: Wagner & Kemp	2021	0.000%	31,536
Tara Trail Watermain Imp	2022	0.000%	1,073,641
Wellfield Imp, Bundle 1	2022	0.000%	235,626
Wellfield Imp, Bundle 2	2022	0.000%	357,459
Grange Hall and Indian Ripple Pump Station	2022	0.000%	221,344
Northwest Regional WTP Expansion	2022	0.000%	9,268,988
Vayview, Planeview & Murwood Lift Stn Elim	2022	0.000%	717,289
Watermain Imps Bun 1 Grange Hall Booster	2022	0.000%	101,804
Watermain Imps Bun 4 Oleva Dr	2022	0.000%	62,961
Wellfield Imp, Bundle 3	2022	0.000%	185,641
Wellfield Imp, Bundle 4	2022	0.000%	167,220

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**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Annual debt service requirements to maturity for OWDA and OPWC Loans (Business-type activities) are follows:

Year	OWDA		OPWC
	Principal	Interest	Principal
2023	\$4,035,931	\$907,253	\$44,572
2024	4,167,540	775,643	44,571
2025	3,870,122	643,622	44,572
2026	3,570,543	522,587	44,571
2027	3,673,561	407,994	44,572
2028-2032	10,042,750	555,848	222,857
2033-2037			222,857
2038-2042			169,905
2043-2047			91,884
2048-2050			14,786
Total	<u>\$29,360,447</u>	<u>\$3,812,947</u>	<u>\$945,147</u>

Long term debt and other obligations of the county at December 31, 2022 consist of the following:



**GREENE COUNTY, OHIO**  
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Types/Issues	Restated Balance January 1, 2022	Increases	Decreases	Balance December 31, 2022	Due Within One Year
<b>Governmental Activities:</b>					
<u>General Obligation Bonds</u>					
2007 Greene Towne Center	\$800,000			\$800,000	
2011 Greene Towne Center	4,470,000		(\$385,000)	4,085,000	\$395,000
2007 Various Purpose	5,105,000		(630,000)	4,475,000	660,000
Premium	498,567		(61,527)	437,040	64,457
Net GO Bond	5,603,567		(691,527)	4,912,040	724,457
2015 Greene Towne Center	2,640,000		(300,000)	2,340,000	275,000
Premium	55,347		(6,289)	49,058	5,765
Net GO Bond	2,695,347		(306,289)	2,389,058	280,765
<b>Total General Obligation Bonds</b>	<b>13,568,914</b>		<b>(1,382,816)</b>	<b>12,186,098</b>	<b>1,400,222</b>
<b>Sales Tax Revenue Bonds</b>					
2022 Jail Construction		30,195,000		30,195,000	600,000
Premium		609,413		609,413	12,110
Net Revenue Bond		30,804,413		30,804,413	612,110
Compensated Absences	4,885,418	993,655	(590,580)	5,288,493	620,502
Lease Payable	872,985	267,917	(120,167)	1,020,735	189,683
Lease Purchase	90,525		(44,145)	46,380	46,380
Net Pension Liability	48,150,233		(19,842,121)	28,308,112	
<b>Total - Governmental Activities</b>	<b>\$67,568,075</b>	<b>\$32,065,985</b>	<b>(\$21,979,829)</b>	<b>\$77,654,231</b>	<b>\$2,868,897</b>
<b>Business-type Activities:</b>					
<u>General Obligation Bonds</u>					
2013 Sewer System	\$2,985,000		(\$705,000)	\$2,280,000	\$725,000
2016 Water System	5,615,000		(585,000)	5,030,000	595,000
Premium	141,895		(14,783)	127,112	15,036
Net General Obligation Bond	5,756,895		(599,783)	5,157,112	610,036
2017 Water System	6,590,000		(350,000)	6,240,000	355,000
Premium	95,654		(5,080)	90,574	5,153
Net General Obligation Bond	6,685,654		(355,080)	6,330,574	360,153
2019 Sewer System	18,600,000		(3,430,000)	15,170,000	3,525,000
Premium	1,667,881		(307,572)	1,360,309	316,090
Net General Obligation Bond	20,267,881		(3,737,572)	16,530,309	3,841,090
2020 Water System	9,235,000		(85,000)	9,150,000	140,000
Premium	250,422		(2,305)	248,117	3,796
Net General Obligation Bond	9,485,422		(87,305)	9,398,117	143,796
2020 Sewer System	5,450,000		(860,000)	4,590,000	820,000
Premium	501,028		(79,061)	421,967	75,384
Net General Obligation Bond	5,951,028		(939,061)	5,011,967	895,384
<b>Total General Obligation Bonds</b>	<b>51,131,880</b>		<b>(6,423,801)</b>	<b>44,708,079</b>	<b>6,575,459</b>

(continued)

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(CONTINUED)**

Types/Issues	Balance January 1, 2022	Increases	Decreases	Balance December 31, 2022	Due Within One Year
<u>O.W.D.A. Loans - Direct Borrowing</u>					
2007 Shawnee Hills Sewer	1,565,803		(372,730)	1,193,073	384,942
2007 Cedarville Sewer	1,209,875		(388,796)	821,079	403,115
Sugarcreek WRRF	21,993,088		(2,153,057)	19,840,031	2,220,537
Sugarcreek WRRF Force Main	2,043,670		(243,572)	1,800,098	251,924
NWRWTP Expansion	3,208,812		(289,773)	2,919,039	300,092
Beavercreek WRRF	3,120,373		(437,435)	2,682,938	452,168
WTP Membrane Concentrate Line	36,497	79,268	(11,576)	104,189	23,153
Total O.W.D.A. Loans	33,178,118	79,268	(3,896,939)	29,360,447	4,035,931
<u>O.W.D.A. Construction Commitments - Direct Borrowing</u>					
Grange Hall & Indian Ripple Pump Station	130,145	57,236	(187,381)	-	
Northwest Regional WTP Expansion	1,898,723	1,311,265	(3,209,988)	-	
Grange Hall Booster Station Watermain	86,580	10,577	(97,157)	-	
Watermain Imp-Darst, Sunbeam, Beaver	105,376	44,418	(35,017)	114,777	
Oleva Dr Watermain Imp	49,893	10,726	(60,619)	-	
Wagner, Feedwire and Clyo Waterlines	11,740		(28,383)	(16,643)	
Tara Trail Watermain Imp	102,835		(102,835)	-	
Wellfield Imp, Bundle 3	15,118	135,621	(150,739)	-	
Wellfield Imp, Bundle 4	104,674	39,796	(144,470)	-	
Watermain Imp Bundle 6: Wagner & Kemp	31,536	60,461	(14,029)	77,968	
Advanced Meterine Infra Meter Replace	1,085,719	5,436,942		6,522,661	
Tara Trail Watermain Imp		1,073,641		1,073,641	
Wellfield Imp, Bundle 1		235,626	(8,914)	226,712	
Wellfield Imp, Bundle 2		357,459	(15,888)	341,571	
Grange Hall and Indian Ripple Pump Station		221,344		221,344	
Northwest Regional WTP Expansion		9,268,988		9,268,988	
Vayview, Planeview & Murwood Lift Stn Elim		717,289		717,289	
Watermain Imps Bun 1 Grange Hall Booster Stn		101,804		101,804	
Watermain Imps Bun 4 Oleva Dr		62,961		62,961	
Wellfield Imp, Bundle 3		185,641		185,641	
Wellfield Imp, Bundle 4		167,220		167,220	
Total O.W.D.A Construction Commitments	3,622,339	19,499,015	(4,055,420)	19,065,934	
<u>O.P.W.C. - Direct Borrowing</u>					
CCIP Sanitary Sewer Lining 2012	155,519		(7,233)	148,286	7,233
2015 Lift Station No. 15 Elimination	318,430		(12,997)	305,433	12,997
2015 Public Water Well No. 4 Replace	82,480		(3,299)	79,181	3,299
Gerspacher #2 Elevated Tank Recoating	264,765		(15,129)	249,636	15,130
Greene Co Airport Water & Sewer Main	168,524		(5,913)	162,611	5,913
Total O.P.W.C Loans	989,718		(44,571)	945,147	44,572

(continued)

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(CONTINUED)**

Types/Issues	Balance January 1, 2022	Increases	Decreases	Balance December 31, 2022	Due Within One Year
<b><u>Special Assessment Bonds with Governmental Commitment</u></b>					
2003 Water & Sewer Improv.	65,000		(35,000)	30,000	30,000
2005 Sewer Improvements	300,000		(75,000)	225,000	75,000
2007 Sewer Improvements	6,000		(1,000)	5,000	1,000
2008 Water & Sewer Improv.	380,000		(55,000)	325,000	55,000
2013 Water Improvement	7,000		(3,500)	3,500	3,500
2015 Water & Sewer Improv.	620,000		(60,000)	560,000	65,000
2017 Water Improv.	551,421		(27,036)	524,385	28,030
2018 Water Improv.	640,000		(25,000)	615,000	25,000
2022 Sewer Improvements		1,190,000		1,190,000	35,000
Premium		36,883		36,883	1,085
Net 2022 Sewer Improvements		1,226,883		1,226,883	36,085
Total Special Assessment Bonds	2,569,421	1,226,883	(281,536)	3,514,768	318,615
<b><u>Revenue Bonds</u></b>					
2010 Sewer System	430,000		(45,000)	385,000	45,000
2010 Sewer System	655,000			655,000	
2007 Sewer System	2,355,000		(345,000)	2,010,000	365,000
Premium	199,640		(29,247)	170,393	30,942
Net Revenue Bond	2,554,640		(374,247)	2,180,393	395,942
Total Revenue Bonds	3,639,640		(419,247)	3,220,393	440,942
Compensated Absences	360,595	127,278	(42,720)	445,153	52,420
Net Pension Liability	3,315,182		(1,805,695)	1,509,487	
Total - Business-type Activities	\$98,806,893	\$20,932,444	(\$16,969,929)	\$102,769,408	\$11,467,939

(concluded)

**Lease Purchase/Obligations:** During 2019, the County entered into a lease purchase agreement for certain data processing equipment related to governmental activities. The gross amount of these leased assets, which totaled \$221,262 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 following is a schedule of the future lease purchase payment required under the lease purchase and the present value of the minimum lease payments as of December 31, 2022:

Year	Governmental Activities	
	Principal	Interest
2023	\$ 46,380	\$ 2,349
	\$ 46,380	\$ 2,349

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(CONTINUED)**

**Legal Debt Limit:** The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$120,499,774. With total exempt debt of \$79,792,298 the County has an unvoted legal debt margin of \$108,799,774.

**Defeased Debt:** The following is a summary of outstanding defeased debt at December 31, 2022. 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, 2022
2013	Sewer System General Obligation Bonds	\$775,000
2013	Sewer System Revenue Bonds	15,040,000
2019	Sewer System Refunding GO Bonds	11,455,000
2019	Sewer System Refunding GO Bonds	1,855,000

**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, 2022, there were 3 series of industrial development bonds outstanding. The original issue amount totaled \$37,395,000 and the aggregate principal amount payable as of December 31, 2022 was \$29,080,000.

**Leases Payable** – The County has outstanding agreements to lease data processing equipment, copiers, printers, office space, and buildings. Due to the implantation of GASB Statement 87, these leases plus existing prior year capital leases have met the criteria of leases thus requiring them to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County’s incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. A summary of the principal and interest amounts for the remaining leases is as follows:

Governmental Activities		
Lease Payments		
Year	Principal	Interest
2023	\$ 189,683	\$ 25,168
2024	195,488	18,103
2025	196,677	13,235
2026	149,250	8,841
2027	59,014	5,204
2028-2032	230,623	10,528
	<u>\$ 1,020,735</u>	<u>\$ 81,079</u>

GREENE COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2022  
(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 the 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 (ORC) limits the County's obligation for this liability to annual 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 Statement No. 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 the 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-share, 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 plan with defined contribution features. While members (e.g., County employees) may elect the member-directed plan and the combined plan, the majority of 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 ORC. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS's fiduciary net position that may be obtained by visiting [www.opers.org/financial/reports.shtml](http://www.opers.org/financial/reports.shtml), by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five year after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	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>
<i>Age and Service Requirements:</i> Age 60 with 5 years of service credit or Age 55 with 25 years of service credit	<i>Age and Service Requirements:</i> Age 60 with 5 years of service credit or Age 55 with 25 years of service credit	<i>Age and Service Requirements:</i> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<i>Formula:</i> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<i>Formula:</i> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<i>Formula:</i> 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>
<i>Age and Service Requirements:</i> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<i>Age and Service Requirements:</i> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<i>Age and Service Requirements:</i> 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>
<i>Age and Service Requirements:</i> Age 52 with 15 years of service credit	<i>Age and Service Requirements:</i> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<i>Age and Service Requirements:</i> 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>
<i>Formula:</i> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<i>Formula:</i> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<i>Formula:</i> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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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% 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%. Funding Policy—The 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>2022 Statutory Maximum Contribution Rates</b>			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%**
<b>2022 Actual Contribution Rates</b>			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment Health Care Benefits	*	*	*
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. The rate for the traditional OPERS plan was 0% for all of 2022. The rate for the combined & member direct plan was 0% from January 1, 2022 to June 30, 2022. The rate for the combined plan from July 1, 2022 to December 31, 2022 was 2% and the rate for the member direct plan from July 1, 2022 to December 31, 2022 was 4%.

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

Employer contribution rates are expressed as a percentage of covered payroll. The County's contractually required contributions was \$7,143,193 for 2022. Of this amount, \$870,492 is reported in accrued wages and benefits.

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

The net pension liability for OPERS was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the projected contributions of all participating entities. Following is information related to the proportionate share:

Proportionate Share of Net Pension Liability	\$29,817,599
Proportion of Net Pension Liability	0.342715%
Change in Proportion	-0.004841%
Pension Expense (Negative)	(\$6,684,270)

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Deferred Outflows of Resources</u>	
Differences between expected and actual experience	\$1,520,058
Change in assumptions	3,728,660
County contributions subsequent to the measurement date	7,143,193
Total Deferred Outflows of Resources	\$12,391,911
<u>Deferred Inflows of Resources</u>	
Differences between expected and actual experience	(\$653,973)
Net differences between projected and actual investment earnings	(35,466,948)
Change in proportionate share and difference in employer contributions	(938,895)
Total Deferred Inflows of Resources	(\$37,059,816)

\$7,143,193 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2023	(\$5,474,979)
2024	(12,354,437)
2025	(8,339,714)
2026	(5,641,968)
	(\$31,811,098)

**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, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation:	
Current measurement period	2.75%
Prior measurement period	3.25%
Future salary increases (including inflation):	
Current measurement period	2.75% to 10.75%
Prior measurement period	3.25% to 10.75%



**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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COLA or Ad Hoc COLA	Pre 1/7/2013 retirees: 3% simple; Post 1/7/2013 retirees: 3% simple through 2022, then 2.05% simple
Investment rate of return:	
Current measurement period	6.90%
Prior measurement period	7.20%
Actuarial cost method	Individual entry age

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

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 15.3% for 2021.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

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

**Discount Rate.** The discount rate used to measure the total pension liability was 6.90% for the Traditional Pension Plan. 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 benefit payments of

**GREENE COUNTY, OHIO**  
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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 Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.***

The following chart represents the County’s proportionate share of the net pension liability at the 6.90% discount rate, as well as the sensitivity to a 1% increase and 1% decrease in the current discount rate:

	1% Decrease (5.90%)	Current Discount Rate of 6.90%	1% Increase (7.90%)
County’s proportionate share of the net pension liability	\$78,619,069	\$29,817,599	(\$10,789,173)

**NOTE I—DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

***Net OPEB (Asset)***

The net OPEB (asset) 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 (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost-of-living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

ORC 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’s 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 ORC permits, but does not require, the retirement systems to provide health care to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB (asset). Resulting adjustments to the net OPEB asset 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 the plan’s funded or unfunded benefits is presented as a long-term *net OPEB asset* 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—OPERS***

The OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

Effective January 1, 2022 OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a

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subsidy or allowance via an Health Reimbursement Arrangement allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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

The ORC 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 ORC.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting [www.opers.org/financial/reports.shtml](http://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 ORC provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. 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 2022, 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 ORC. 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. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan was 0% during calendar year 2022. For the Combined Plan, the portion of the employer contributions allocated to health care was 0% from January 1, 2022 to June 30, 2022, and was 2% from July 1, 2022 to December 31, 2022.

As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2023 remains at 0% for the Traditional Pension Plan and 2% for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2022 was 4.0%.

For the year ended December 31, 2022, OPERS did not allocate any employer contributions to postemployment health care.

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

The net OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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 asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share:

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Proportionate Share of Net OPEB (Asset)	(\$10,338,218)
Proportion of Net OPEB (Asset)	0.330067%
Change in Proportion	-0.004649%
OPEB Expense	(\$9,544,588)

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

<u>Deferred Inflows of Resources</u>	
Differences between expected and actual experience	(\$1,568,150)
Net differences between projected and actual investment earnings	(4,928,533)
Change in assumptions	(4,184,793)
Change in proportionate share and difference in employer contributions	(342,170)
Total Deferred Inflows of Resources	<u><u>(\$11,023,646)</u></u>

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

	<u>OPERS</u>
Year Ending December 31:	
2023	(\$6,911,972)
2024	(2,327,001)
2025	(1,076,859)
2026	<u>(707,814)</u>
	<u><u>(\$11,023,646)</u></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.

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 OPEB asset was determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74:

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Wage inflation:	
Current measurement period	2.75%
Prior measurement period	3.25%
Projected salary increases:	
Current measurement period	2.75% to 10.75%, including wage inflation
Prior measurement period	3.25% to 10.75%, including wage inflation
Single discount rate:	6.00%
Investment rate of return	6.00%
Municipal bond rate:	
Current measurement period	1.84%
Prior measurement period	2.00%
Health care cost trend rate:	
Current measurement period	5.5% initial, 3.50% ultimate in 2034
Prior measurement period	8.5% initial, 3.50% ultimate in 2035
Actuarial cost method	Individual entry age

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

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.3% for 2021.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

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

**Discount Rate.** A single discount rate of 6.00% was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 1.84%. 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 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate.** The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00%, as well as what the County's proportionate share of the net OPEB asset if it were calculated using a discount rate that is 1.0% point lower (5.00%) or 1.0% point higher (7.00%) than the current rate:

	1% Decrease (5.0%)	Current Discount Rate of 6.0%	1% Increase (7.0%)
County's proportionate share of the net OPEB asset	\$6,080,140	\$10,338,218	\$13,873,413

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate.** Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0% 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 2022 is 5.50%. 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 3.50% in the most recent valuation.

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	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$10,450,446	\$10,338,218	\$10,206,185

**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 2021 and collectable in 2022 are as follows:

	Assessed Value
Real Property	\$ 4,642,338,380
Public Utility Personal	164,295,000
Total Assessed Value	\$ 4,806,633,380

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 2021, the County levied 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 9.15 mills have been levied for voted millage. A summary of voted millage for tax year 2021 collected in 2022 follows:

	Effective Tax Rate (a)			Final Levy Year	Final Collection Year
	Voter Authorized	Agricultural/ Residential	Other		
Developmental Disabilities	3.50	2.685498	3.221033	2023	2024
Hospital Operating	0.50	0.383643	0.460148	2023	2024
Community Mental Health	1.50	0.949218	1.245522	2022	2023
Road and Bridge	0.25	0.205006	0.233359	2025	2026
Children Services	1.50	1.282280	1.400156	2023	2024
Council on Aging	1.00	0.854853	0.933437	2023	2024
Council on Aging	0.40	0.341941	0.373375	2023	2024

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

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

For taxes collected in 2022, real property taxes were levied in October 2021 on the assessed values as of January 1, 2021, 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 2023 operations (collected within 60 days after the fiscal year end) were recorded as 2022 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

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**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, Job and Family Services, Board of Developmental Disabilities and American Rescue Plan 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).
5. Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

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

	Net Change in Fund Balance				
	General Fund	Motor Vehicle Road and Bridge	Job and Family Services	Board of Developmental Disabilities	American Rescue Plan
GAAP Basis	(\$1,099,072)	\$838,546	\$2,785,053	\$963,422	
Revenue Accruals	(2,806,653)	1,207	172,342	(24,059)	\$1,625,609
Expenditure Accruals	1,407,518	101,792	(49,498)	309,258	29,105
Encumbrances	(974,535)	(444,777)	(3,731)		(3,465,746)
Increase in Fair Market Value - 2021	(2,262,691)				
Decrease in Fair Market Value - 2022	15,611,189				
Agency Fund Cash Allocation - 2021	320,962	27,927	167,857	359,457	
Agency Fund Cash Allocation - 2022	(339,587)	(29,718)	(178,714)	(386,350)	
Advances	(26,000)				
Inception of Capital Lease				(36,790)	
Perspective Budgeting Difference**	666,750				
Budget Basis	<u>\$10,497,881</u>	<u>\$494,977</u>	<u>\$2,893,309</u>	<u>\$1,184,938</u>	<u>(\$1,811,032)</u>

\*\*As part of GASB Statement No. 54, "Fund Balance Reporting", certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the public defender fund, recorder equipment fund, certificate of title administrative fund, and the worker's compensation fund. These funds have legally adopted budgets and have a schedule of revenues, expenditures and changed in fund balance – budget (Non-GAAP basis) and actual presented.



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**NOTE L – SIGNIFICANT COMMITMENTS**

**Encumbrances**

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

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

Governmental Funds	
General Fund	\$ 974,535
Motor Vehicle Road & Bridge	444,777
Job and Family Services	3,731
American Rescue Plan	3,465,746
Jail Construction	800,047
Other Governmental Funds	<u>1,125,964</u>
Total Governmental Funds	<u>\$ 6,814,800</u>
Business-Type Funds	
Water Fund	\$ 3,288,758
Sewer Fund	<u>2,373,241</u>
Total Enterprise Funds	<u>\$ 5,661,999</u>
Total	<u><u>\$ 12,476,799</u></u>

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**Contractual Commitments**

As of December 31, 2022, the County had significant contractual commitments outstanding for the following projects:

	Spent through December 31, 2022	Remaining Commitment
<b>Governmental Funds:</b>		
Jail Construction Fund:		
Jail Construction Project		\$ 40,000,000
<b>Enterprise Funds:</b>		
Water Fund:		
Admin Building HVAC	\$ 8,699	\$ 4,333
Equipment Storage Building UM	9,990	9,990
GCSED Admin Building HVAC	104,612	9,900
NWR Softening Upgrade & Extension	254,921	1,316,692
OLEVA to James Madison Trail	1,710	190
SCADA Pump Station Radio Replacement	109,660	372,290
SW19-1 (W19-2) Asset Management Program	56,345	56,155
SW20-16 AMI Metering System	456,079	22,080
Undirectional Flushing	3,779	78,391
Water As Needed Engineering Contract	34,203	111,574
Well Redevelopment Program	64,204	323,796
Sewer Fund:		
Admin Building HVAC	\$ 10,632	\$ 5,296
Clifton WRRF Package Plant Replacement	43,897	187,956
Equipment Storage Building UM	12,210	12,210
GCSED Admin Building HVAC	127,859	12,100
SCADA Pump Station Radio Replacement	109,660	372,290
Sewer As Needed Engineering Contract	121,635	378,365
Spring Valley Septic Tank Study	5,035	9,965
SW19-1 (W19-2) Asset Management Program	68,867	68,633

**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 2022 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, the Ohio Office of Budget and Management, and Area 7 Workforce Investment Board and the United State Treasury. 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.

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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 over 500 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
2021	\$1,132,441	\$14,677,382	(\$14,895,057)	\$914,766
2022	914,766	14,163,518	(14,380,095)	698,189

**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.

**NOTE P -- JOINTLY GOVERNED ORGANIZATIONS**

**Montgomery Greene County Local Emergency Response Council (MGCLERC):** The MGCLERC is the Local

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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 2022, 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 membership 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 \$1,658,011 to the Council during 2022. 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:

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Fund Balances	General	Motor Vehicle Road & Bridge	Job & Family Services	Board of Developmental Disabilities	American Rescue Plan	Jail Construction	Other Governmental	Total
<b><i>Nonspendable</i></b>								
Trust Funds	\$580,450						\$70,800	\$651,250
Prepaid Items	639,032	\$142,443	\$54,792	\$3,906,821			69,919	4,813,007
<b><i>Total Nonspendable</i></b>	<b>1,219,482</b>	<b>142,443</b>	<b>54,792</b>	<b>3,906,821</b>			<b>140,719</b>	<b>5,464,257</b>
<b><i>Restricted For</i></b>								
Road and Bridge		16,518,962						16,518,962
Public Assistance			25,890,378					25,890,378
Developmental Disabilities				30,942,269				30,942,269
Dog and Kennel							1,392,788	1,392,788
Other Legislative & Executive Programs							4,523,409	4,523,409
Conservation & Recreation Programs							5,946,244	5,946,244
Community & Economic Development							3,253,483	3,253,483
Mental Health Services							102,204	102,204
Public Safety Programs							2,905,078	2,905,078
Hospital Support							39,599	39,599
Court Programs							5,159,261	5,159,261
General Government					4,443			4,443
Other Programs							374,019	374,019
Capital Projects						30,000,000		30,000,000
Debt Service Payments							1,675,702	1,675,702
<b><i>Total Restricted</i></b>		<b>16,518,962</b>	<b>25,890,378</b>	<b>30,942,269</b>	<b>4,443</b>	<b>30,000,000</b>	<b>25,371,787</b>	<b>128,727,839</b>
<b><i>Committed For</i></b>								
County Home							130,864	130,864
Debt Service Payments							4	4
Capital Projects						10,000,000	12,526,526	22,526,526
<b><i>Total Committed</i></b>						<b>10,000,000</b>	<b>12,657,394</b>	<b>22,657,394</b>
<b><i>Assigned For</i></b>								
Outstanding Encumbrances:								
Parks and Trails	47,208							47,208
Court Services	17,760							17,760
General Government	253,308							253,308
Health Grants	30,408							30,408
Law Enforcement	214,935							214,935
Veteran Services	4,824							4,824
Community Development	15,000							15,000
<b><i>Total Assigned</i></b>	<b>583,443</b>							<b>583,443</b>
<b><i>Unassigned</i></b>	<b>50,647,809</b>							<b>50,647,809</b>
<b>Total Fund Balances</b>	<b>\$52,450,734</b>	<b>\$16,661,405</b>	<b>\$25,945,170</b>	<b>\$34,849,090</b>	<b>\$4,443</b>	<b>\$40,000,000</b>	<b>\$38,169,900</b>	<b>\$208,080,742</b>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**  
**(CONTINUED)**

**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, 2022 was \$6,250,000.

**NOTE R – ASSET RETIREMENT OBLIGATION**

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewage treatment system to the Ohio EPA for approval. Through this permitting process, the County would be responsible to address any public safety issues associated with their sewage treatment facilities and the permit would specify the procedures required to dispose of all or part of the sewage treatment plant. At this time, the County has not applied for, nor does it have, an approved permit from Ohio EPA to dispose of all or part of their sewage treatment plant. Due to the lack of specific legal requirements for retiring the sewage treatment plant, the County has determined that the amount of the Asset Retirement Obligation cannot be reasonable estimated at this time.

**NOTE S – LEASE RECEIVABLE**

The county is reporting Leases receivable of \$51,135 in the governmental funds at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the interest rate method. For 2022, the County reported lease revenue of \$13,694 and interest revenue of \$458 in the governmental funds. A description of the County's leasing arrangements is as follows:

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
Xenia License Bureau	June 28, 2020	5	June 28, 2025	Monthly

A Summary of future payments to be received is as followed:

Year	Governmental Activites	
	Principal	Interest
2023	\$ 21,032	\$ 717
2024	14,757	443
2025	15,346	158
	<u>\$ 51,135</u>	<u>\$ 1,318</u>

**NOTE T – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCE/NET POSITION**

For 2022, the County Implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases

GASB Statement 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements. The County recognized \$57,982 in governmental activities, respectively, in leases receivable at January 1, 2022, due to the implementation of GASB 87; however, this entire amount was offset by deferred inflows of resources for leases. The County also recognized \$872,985 in governmental activities in leases payable at January 1, 2022 that were not reported as capital leases in prior years; however, this entire amount was offset by the intangible asset, right to use lease – building and intangible asset, right to use lease - equipment.

**GREENE COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2022  
(CONTINUED)**

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**NOTE U – SUBSEQUENT EVENTS**

On April 20, 2023 Greene County was awarded a \$15 million grant from the State of Ohio to help with construction of the Jail Project. The construction of the Jail is projected to cost \$75 million.

**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, 2022**

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The County reports its roads and bridges infrastructure assets using the modified approach (see Note B 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, 2022, 2021, 2020:

<u>Condition Assessment</u>	<u>2022</u>		<u>2021</u>		<u>2020</u>	
	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>
Fair or Better	324	100%	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, 2022  
(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>
2018	\$4,234,422	\$3,824,772	\$409,650
2019	4,241,778	3,707,713	534,065
2020	7,140,230	4,997,618	2,142,612
2021	6,331,646	6,482,764	(151,118)
2022	6,299,200	4,770,039	1,529,161

**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, 2022, 2021, and 2020:

<u>Condition Assessment</u>	<u>2022</u>		<u>2021</u>		<u>2020</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	278	98%	278	98%	282	99%
Less than Fair	5*	2%	5	2%	1	1%

\*There is one bridge with a condition assessment of less than fair that is currently closed due to its condition.

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>
2018	\$422,180	\$305,869	\$116,311
2019	582,825	257,960	324,865
2020	2,207,825	1,224,805	983,020
2021	707,825	142,354	565,471
2022	648,000	129,509	518,491

**GREENE COUNTY OHIO**

Required Supplementary Information  
 Schedule of County's Proportionate Share of the Net Pension Liability  
 and County Pension Contributions  
 Ohio Public Employees Retirement System - Traditional Pension Plan

Measurement Year (1) (2)	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	\$ 41,694,369	106.66%	86.36%
2015	0.381537%	45,499,986	46,364,217	98.14%	86.45%
2016	0.377226%	65,340,271	46,995,875	139.03%	81.08%
2017	0.366487%	88,223,001	47,471,492	185.84%	77.25%
2018	0.362462%	56,863,243	47,789,592	118.99%	84.66%
2019	0.365425%	100,082,610	49,335,836	202.86%	74.70%
2020	0.356549%	70,474,428	50,134,407	140.57%	82.17%
2021	0.347556%	51,465,415	49,001,300	105.03%	86.88%
2022	0.342715%	29,817,599	49,793,857	59.88%	92.62%

Calendar Year	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%
2019	7,018,817	(7,018,817)	-	50,134,407	14.00%
2020	6,860,182	(6,860,182)	-	49,001,300	14.00%
2021	6,971,140	(6,971,140)	-	49,793,857	14.00%
2022	12,391,911	(12,391,911)	-	88,513,650	14.00%

(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.

In 2019, a reduction of the discount rate was made from 7.5% to 7.2%.

In 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction of the discount rate from 7.2% to 6.9%, a reduction in wage inflation from 3.25% to 2.75%, and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

**GREENE COUNTY OHIO**

Required Supplementary Information

Schedule of County's Proportionate Share of the Net OPEB Liability/(Asset)

and County OPEB Contributions

Ohio Public Employees Retirement System

Measurement Year (1) (2)	County's Proportion of the Net OPEB Liability/(Asset)	County's Proportionate Share of the Net OPEB Liability/(Asset)	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability/(Asset) 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	\$ 47,471,492	77.98%	54.05%
2018	0.348279%	37,820,557	47,789,592	79.14%	54.14%
2019	0.350772%	45,732,369	49,335,836	92.70%	46.33%
2020	0.342464%	47,303,105	50,134,407	94.35%	47.80%
2021	0.334716%	(5,963,233)	49,001,300	(12.17%)	115.57%
2022	0.330067%	(10,338,218)	49,793,857	(20.76%)	128.23%

Calendar Year (3)	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
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%
2019	-	-	-	50,134,407	0.00%
2020	-	-	-	49,001,300	0.00%
2021	-	-	-	49,793,857	0.00%
2022	-	-	-	88,513,650	0.00%

(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.

(3) Information prior to 2016 is not available. The County will continue to present information for years available until a full ten-year trend is compiled.

**Notes to Schedule:**

*Change in assumptions.* In 2018, the single discount rate changed from 4.23% to 3.85%.

In 2019, the single discount rate changed from 3.85% to 3.96%, the investment rate of return changed from 6.50% to 6.00%, and the health care cost trend rate changed from 7.5% initial to 10.0% initial.

In 2020, the single discount rate changed from 3.96% to 3.16% and the health care cost trend rate changed from 10.0% initial, 3.25% ultimate in 2028 to 10.5% initial, 3.50% ultimate in 2030.

In 2021, the single discount rate changed from 3.16% to 6.00% and the health care cost trend rate changed from 10.5% initial, 3.50% ultimate in 2030 to 8.5% initial, 3.50% ultimate in 2035.

In 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction in wage inflation from 3.25% to 2.75%, and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

**COMBINING STATEMENTS AND  
INDIVIDUAL FUND SCHEDULES**

## GREENE COUNTY, OHIO COMBINING STATEMENTS - NON-MAJOR GOVERNMENTAL FUNDS

The following are the County's non-major governmental funds, for the year ending December 31, 2021:

### SPECIAL REVENUE FUNDS

The Special Revenue funds account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the county's non-major special revenue funds.

Dog and Kennel – To account for fines and the sale of dog tags and kennel licenses that are restricted for animal control operations.

Other Legislative and Executive Programs- To account for revenues and expenditures restricted for legislative and executive operations. Revenues are derived from fees collected as a part of property tax settlement and other miscellaneous grants.

Conservation and Recreation Programs – To account for revenues and expenditures restricted for conservation and recreation programs. Revenues are derived from the County's yard waste collection and recycling programs, and various state and local grants.

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 and Economic Development Programs – To account for revenues and expenditures restricted for community and economic development programs. Revenues are derived from the County's permissive hotel tax and various federal and state grants.

Public Safety Programs – To account for revenues and expenditures restricted for public safety programs. Revenues are derived from various federal and state grants, and charges to local governments for participation in public safety programs.

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 Programs - To account for revenue and expenditures restricted for Juvenile Court programs including a juvenile detention and rehabilitation facility. Revenues are derived from statutorily authorized fines and fees as well as various federal, state and local grants.

Common Pleas Court Programs – To account for revenue and expenditures restricted for Common Pleas Court programs. Revenues are derived from statutorily authorized fines and fees as well as various federal, state and local grants.

Family and Children First Council – To account for revenues and expenditures restricted for family and children first council operations. Revenues are derived from various federal, state and local grants.

Council on Aging – To account 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.

Public Defender – To account for revenues and expenses to operate the public defenders office as reimbursed by the Ohio Public Defenders office. This fund is included with the general fund for GAAP reporting as it does not have restricted or committed revenue source, therefore only Budget (Non-GAAP Basis) information is presented within this section.

## **SPECIAL REVENUE FUNDS – CONTINUED**

Recorder Equipment – To account for revenue and expenses to operate and expand technology in the recorders office. Revenues are derived from fees charged to record documents as set by state statute, whereas the residual balance is unrestricted. This fund is included with the general fund for GAAP reporting as it does not have restricted or committed revenue source, therefore only Budget (Non-GAAP Basis) information is presented within this section.

Certificate of Title Administrative Fund – To account for revenues derived from fees collected by the Clerk of Courts – Auto Title Division as set by state statute, whereas the residual balance is unrestricted. This fund is included with the general fund for GAAP reporting as it does not have restricted or committed revenue source, therefore only Budget (Non-GAAP Basis) information is presented within this section.

Worker's Compensation Fund – To maintain and account for the accumulation of funds for the payment of workers compensation premiums. Revenues are derived from monthly charges to various County funds. This fund is included with the general fund for GAAP reporting as it does not have restricted or committed revenue source, therefore only Budget (Non-GAAP Basis) information is presented within this section.

## **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 not associated with enterprise fund activity.

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.

Long Term Jail Bond – This fund is used to account for the accumulation of resources and payment of principal and interest on the sales tax revenue bond issued by the County.

## **CAPITAL PROJECTS FUND**

Capital projects funds are used to account for resources that are restricted, committed, or assigned for construction activities or the acquisition of capital assets (other than those financed by the enterprise funds).

General Purpose Capital Improvement - To account for general purpose construction and equipment acquisition activities of the County's governmental funds.

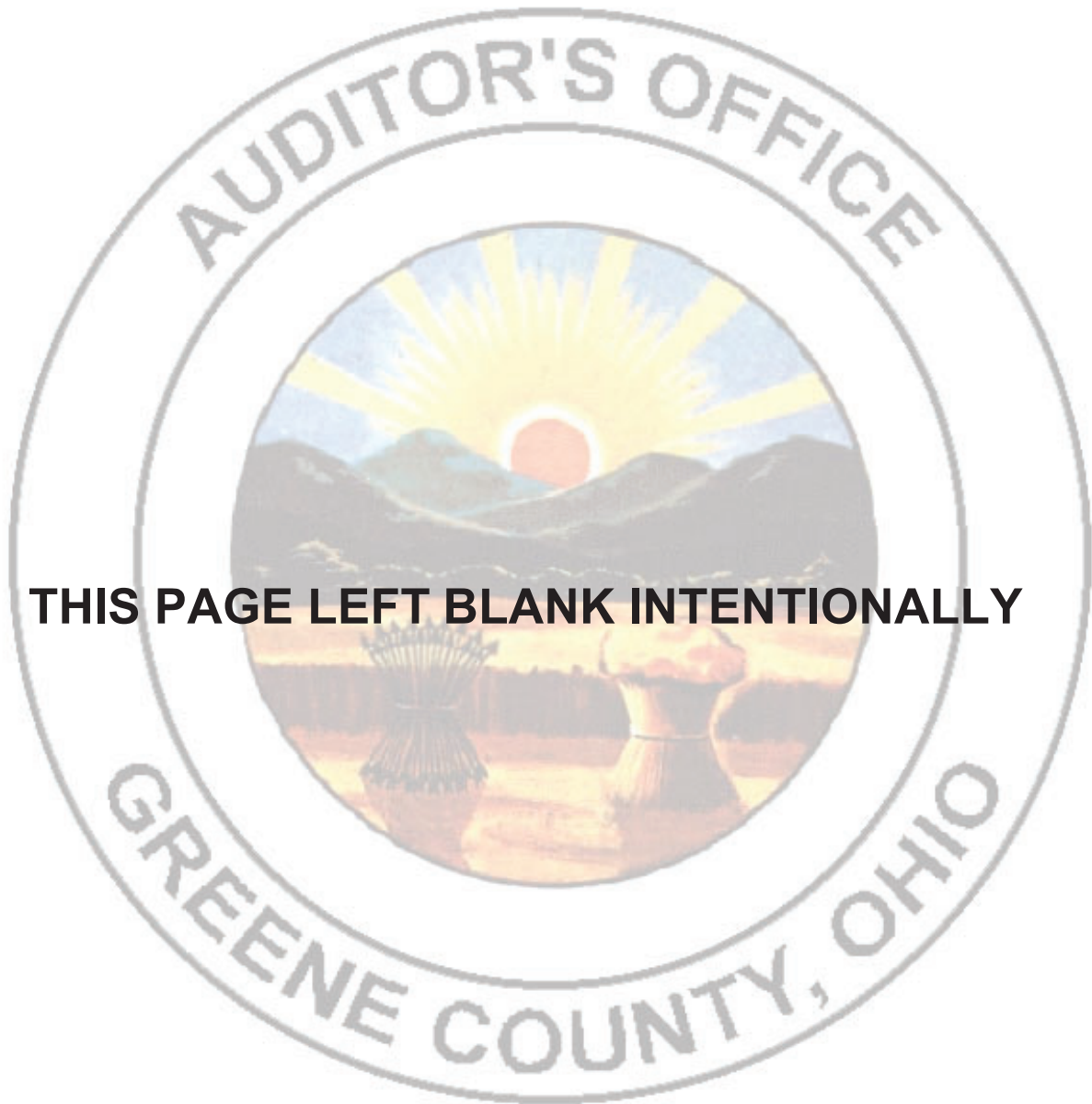
## **PERMANENT FUND**

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.

GREENE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE  
 DECEMBER 31, 2022

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund General Purpose Capital Improvement	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 22,801,759	\$ 1,455,543	\$ 12,591,315	\$ 92,251	\$ 36,940,868
Cash and Cash Equivalents in Segregated Accounts	1,311,700				1,311,700
Receivables (Net of Allowance for Uncollectibles)					-
Taxes	11,864,033	348,184			12,212,217
Accounts	93,830				93,830
Accrued Interest	447			162	609
Due from Other Funds	10,696				10,696
Prepaid Items	69,919				69,919
Due from Other Governments	3,103,377	434,199			3,537,576
<b>Total Assets</b>	\$ 39,255,761	\$ 2,237,926	\$ 12,591,315	\$ 92,413	\$ 54,177,415
<b>LIABILITIES:</b>					
Accounts Payable	223,728		45,345		269,073
Accrued Wages and Benefits	326,696				326,696
Due to Other Governments			19,444		19,444
Interfund Payable	545,924				545,924
Due to Other Funds	7,572				7,572
<b>Total Liabilities</b>	1,103,920		64,789	-	1,168,709
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Property Taxes	11,718,526	348,184			12,066,710
Unavailable Revenue	2,558,060	214,036			2,772,096
<b>Total Deferred Inflows of Resources</b>	14,276,586	562,220		-	14,838,806
<b>FUND BALANCES:</b>					
Nonspendable	69,919			70,800	140,719
Restricted	23,674,472	1,675,702		21,613	25,371,787
Committed	130,864	4	12,526,526		12,657,394
<b>Total Fund Balances</b>	23,875,255	1,675,706	12,526,526	92,413	38,169,900
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	\$ 39,255,761	\$ 2,237,926	\$ 12,591,315	\$ 92,413	\$ 54,177,415



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**



**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2022**

	<u>Dog and Kennel</u>	<u>Other Legislative and Executive Programs</u>	<u>Conservation and Recreation Programs</u>	<u>Community Mental Health</u>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,420,510	\$ 4,567,520	\$ 5,846,912	\$ 141,222
Cash and Cash Equivalents in Segregated Accounts			147,259	
Receivables (Net of Allowance for Uncollectibles)				
Taxes				4,537,877
Accounts	14,367			
Accrued Interest				
Due from Other Funds				
Prepaid Items	4,905	4,783	12,672	
Due from Other Governments				248,923
<b>Total Assets</b>	<u>\$ 1,439,782</u>	<u>\$ 4,572,303</u>	<u>\$ 6,006,843</u>	<u>\$ 4,928,022</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 11,490	\$ 11,829	\$ 34,990	
Accrued Wages and Benefits	28,714	32,249	12,822	
Interfund Payable				
Due to Other Funds	1,885	33	115	
<b>Total Liabilities</b>	<u>42,089</u>	<u>44,111</u>	<u>47,927</u>	<u>\$ -</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Property Taxes				4,482,352
Unavailable Revenue				343,466
<b>Total Deferred Inflows of Resources</b>			<u>0</u>	<u>4,825,818</u>
<b>FUND BALANCES:</b>				
Nonspendable	4,905	4,783	12,672	
Restricted	1,392,788	4,523,409	5,946,244	102,204
Committed				
<b>Total Fund Balances</b>	<u>1,397,693</u>	<u>4,528,192</u>	<u>5,958,916</u>	<u>102,204</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 1,439,782</u>	<u>\$ 4,572,303</u>	<u>\$ 6,006,843</u>	<u>\$ 4,928,022</u>

<b>Community and Economic Development Programs</b>	<b>Public Safety Programs</b>	<b>County Home</b>	<b>Hospital Levy</b>	<b>Juvenile Court Programs</b>	<b>Common Pleas Court Programs</b>
\$ 3,203,259	\$ 1,964,855 1,155,019	\$ 345,864	\$ 55,193	\$ 1,367,091 2,178	\$ 3,534,982 7,244
	79,072		1,776,038	366	25
	447				
	10,696				
5,518	10,185			18,708	8,643
75,781	215,101		100,604	1,134,722	992,055
<u>\$ 3,284,558</u>	<u>\$ 3,435,375</u>	<u>\$ 345,864</u>	<u>\$ 1,931,835</u>	<u>\$ 2,523,065</u>	<u>\$ 4,542,949</u>
\$ 4,650	\$ 42,411			\$ 23,847	\$ 84,626
20,411	65,571			87,627	53,752
	281,774	\$ 215,000			39,150
496	3,146			1,843	
<u>25,557</u>	<u>392,902</u>	<u>215,000</u>	<u>\$ -</u>	<u>113,317</u>	<u>177,528</u>
	127,210		1,754,776		
	<u>127,210</u>	<u>0</u>	<u>137,460</u>	<u>914,105</u>	<u>674,452</u>
			<u>1,892,236</u>	<u>914,105</u>	<u>674,452</u>
5,518	10,185			18,708	8,643
3,253,483	2,905,078		39,599	1,476,935	3,682,326
		130,864			
<u>3,259,001</u>	<u>2,915,263</u>	<u>130,864</u>	<u>39,599</u>	<u>1,495,643</u>	<u>3,690,969</u>
<u>\$ 3,284,558</u>	<u>\$ 3,435,375</u>	<u>\$ 345,864</u>	<u>\$ 1,931,835</u>	<u>\$ 2,523,065</u>	<u>\$ 4,542,949</u>

(Continued)

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2022**

	<u>Family and Children First Council</u>	<u>Council on Aging</u>	<u>Total Nonmajor Special Revenue</u>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 187,551	\$ 166,800	\$ 22,801,759
Cash and Cash Equivalents in Segregated Accounts			1,311,700
Receivables (Net of Allowance for Uncollectibles)			
Taxes		5,550,118	11,864,033
Accounts			93,830
Accrued Interest			447
Due from Other Funds			10,696
Prepaid Items	4,505		69,919
Due from Other Governments	96,973	239,218	3,103,377
<b>Total Assets</b>	<u>\$ 289,029</u>	<u>\$ 5,956,136</u>	<u>\$ 39,255,761</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 9,885		\$ 223,728
Accrued Wages and Benefits	25,550		326,696
Interfund Payable	10,000		545,924
Due to Other Funds	54		7,572
<b>Total Liabilities</b>	<u>45,489</u>	<u>\$ -</u>	<u>1,103,920</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes		5,481,398	11,718,526
Unavailable Revenue	8,178	353,189	2,558,060
<b>Total Deferred Inflows of Resources</b>	<u>8,178</u>	<u>5,834,587</u>	<u>14,276,586</u>
<b>FUND BALANCES:</b>			
Nonspendable	4,505		69,919
Restricted	230,857	121,549	23,674,472
Committed			130,864
<b>Total Fund Balances</b>	<u>235,362</u>	<u>121,549</u>	<u>23,875,255</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 289,029</u>	<u>\$ 5,956,136</u>	<u>\$ 39,255,761</u>

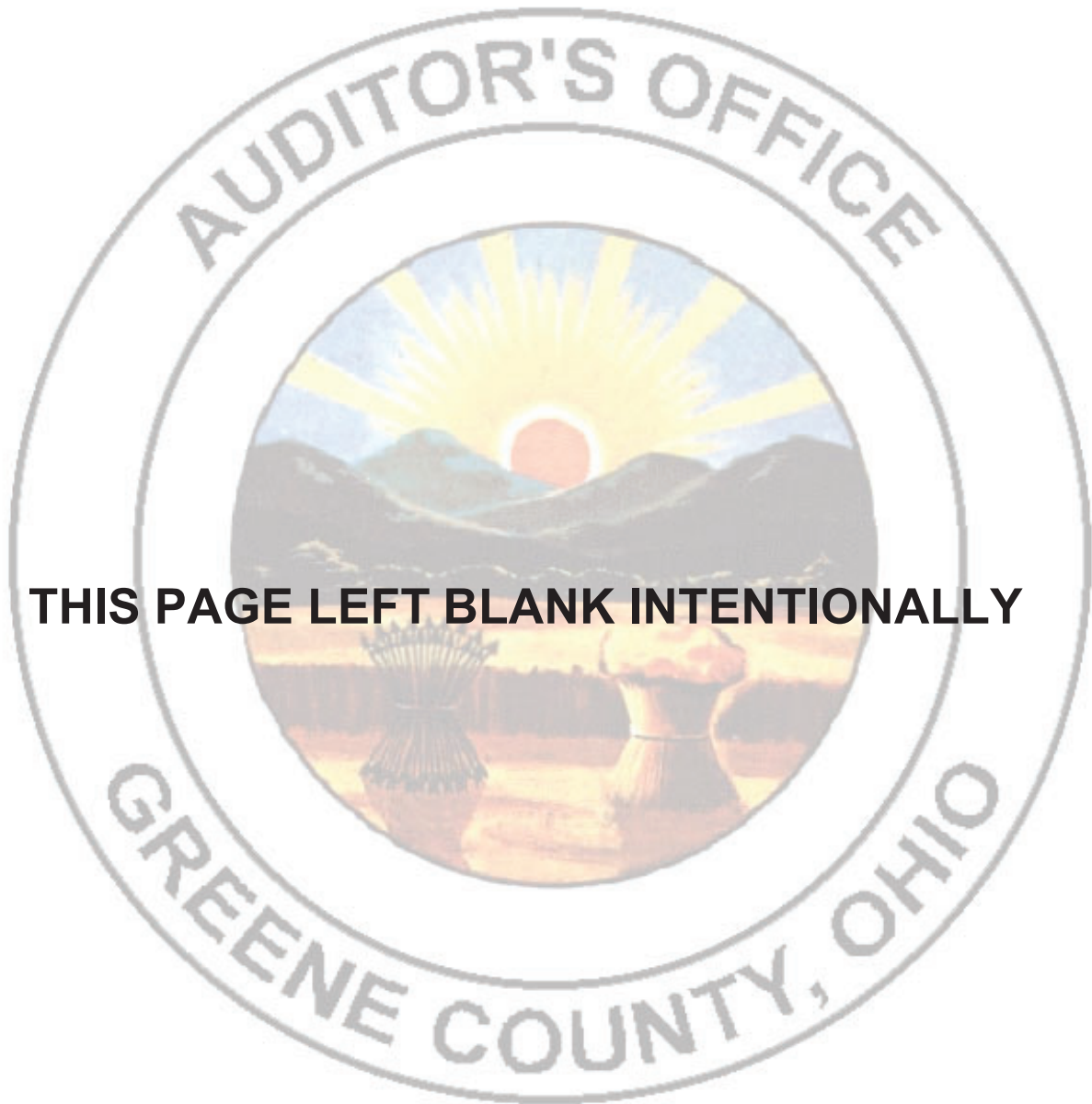
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**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2022**

	<b>Various Purpose Long-Term Obligation Bonds</b>	<b>Tax Incentive Project Debt</b>	<b>Long Term Jail Bond</b>	<b>Total Nonmajor Debt Service</b>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 4	\$ 1,452,781	\$ 2,758	\$ 1,452,785
Taxes		348,184		348,184
Due from Other Governments		434,199		434,199
<b>Total Assets</b>	<u>\$ 4</u>	<u>\$ 2,235,164</u>	<u>\$ 2,758</u>	<u>\$ 2,235,168</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Property Taxes		\$ 348,184		\$ 348,184
Unavailable Revenue		214,036		214,036
<b>Total Deferred Inflows of Resources</b>		<u>562,220</u>		<u>562,220</u>
<b>FUND BALANCES:</b>				
Restricted		1,672,944	2,758	1,675,702
Committed	\$ 4			4
<b>Total Fund Balances</b>	<u>4</u>	<u>1,672,944</u>	<u>2,758</u>	<u>1,675,706</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 4</u>	<u>\$ 2,235,164</u>	<u>\$ 2,758</u>	<u>\$ 2,237,926</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, 2022**

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund		Permanent Fund	Total Non-major Governmental Funds
			General Purpose Capital Improvement	Chase Stewart		
<b>REVENUES:</b>						
Property Taxes	\$ 13,399,918	\$ 331,262				\$ 13,731,180
Other Local Taxes	1,287,654					1,287,654
Charges for Services	5,259,496					5,259,496
Licenses and Permits	141,266					141,266
Fines and Forfeitures	451,910					451,910
Intergovernmental	7,109,818	443,670				7,553,488
Investment Earnings	55,719			\$ 866		56,585
Other	341,655					429,991
<b>Total Revenues</b>	<b>28,047,436</b>	<b>774,932</b>	<b>\$ 88,336</b>	<b>88,336</b>	<b>866</b>	<b>28,911,570</b>
<b>EXPENDITURES:</b>						
Current:						
General Government:						
Legislative and Executive	1,872,007	27,257	45,345			1,944,609
Judicial	122					122
Public Safety	6,915,910					6,915,910
Health	9,605,107					9,605,107
Human Services	6,569,698					6,569,698
Conservation and Recreation	898,140					898,140
Community and Economic Development	1,236,989					1,236,989
Capital Outlay	231,127		8,126,774			8,357,901
Debt Service:						
Principal Retirements	49,973					49,973
Interest and Fiscal Charges	1,315,000	1,315,000				1,364,973
Issuance Costs	1,229,329	1,229,329	329			1,229,658
Total Expenditures	801,655	801,655				801,655
	<b>27,379,073</b>	<b>3,373,241</b>	<b>8,172,448</b>			<b>38,924,762</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>668,363</b>	<b>(2,598,309)</b>	<b>(8,084,112)</b>		<b>866</b>	<b>(10,013,192)</b>
<b>OTHER FINANCING SOURCES AND USES:</b>						
Transfers In						
Bonds Issued	526,000	1,921,082	32,469			2,479,551
Premium on Debt Issued	195,000	609,413				195,000
Proceeds from Sale of Capital Assets	79,551					79,551
Inception of Lease	231,127					231,127
<b>Total Other Financing Sources and Uses</b>	<b>836,678</b>	<b>2,725,495</b>	<b>32,469</b>			<b>3,594,642</b>
<b>Net Change in Fund Balance</b>	<b>1,505,041</b>	<b>127,186</b>	<b>(8,051,643)</b>		<b>866</b>	<b>(6,418,550)</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>22,370,214</b>	<b>1,548,520</b>	<b>20,578,169</b>		<b>91,547</b>	<b>44,588,450</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 23,875,255</b>	<b>\$ 1,675,706</b>	<b>\$ 12,526,526</b>		<b>\$ 92,413</b>	<b>\$ 38,169,900</b>



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<b>Dog and Kennel</b>	<b>Other Legislative and Executive Programs</b>	<b>Conservation and Recreation Programs</b>	<b>Community Mental Health</b>
<b>REVENUES:</b>				
Property Taxes				\$ 4,471,672
Other Local Taxes				
Charges for Services	\$ 724,660	\$ 1,499,645	\$ 1,086,979	
Licenses and Permits		10		
Fines and Forfeitures	15,600	389,336		
Intergovernmental	16,283	404,707	14,492	496,105
Investment Earnings			52,974	
Other	33,532	39,505	61,162	
<b>Total Revenues</b>	<u>790,075</u>	<u>2,333,203</u>	<u>1,215,607</u>	<u>4,967,777</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive	53,410	1,818,597		
Judicial				
Public Safety				
Health	813,534			4,920,206
Human Services				
Conservation and Recreation			898,140	
Community and Economic Development				
Capital Outlay				
Debt Service				
Principal Retirements				
<b>Total Expenditures</b>	<u>866,944</u>	<u>1,818,597</u>	<u>898,140</u>	<u>4,920,206</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(76,869)	514,606	317,467	47,571
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	19357		7,353	
Proceeds from Sale of Capital Assets			3,970	
Inception of Capital Lease				
<b>Total Other Financing Sources and Uses</b>	<u>19,357</u>	<u>0</u>	<u>11,323</u>	
<b>Net Change in Fund Balance</b>	(57,512)	514,606	328,790	47,571
<b>Fund Balance (Deficit) at Beginning of Year</b>	1,455,205	4,013,586	5,630,126	54,633
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 1,397,693</u>	<u>\$ 4,528,192</u>	<u>\$ 5,958,916</u>	<u>\$ 102,204</u>

<b>Community and Economic Development Programs</b>	<b>Public Safety Programs</b>	<b>County Home</b>	<b>Hospital Levy</b>	<b>Juvenile Court Programs</b>	<b>Common Pleas Court Programs</b>
			\$ 3,465,447		
\$ 1,287,654	\$ 1,077,841	\$ 7,592		\$ 24,777	\$ 829,007
	141,256			10,048	635
408,111	1,108,667		402,064	2,117,531	1,292,731
	2,745				
71,434	117,662	2,605		2,051	
<u>1,767,199</u>	<u>2,484,462</u>	<u>10,197</u>	<u>3,867,511</u>	<u>2,154,407</u>	<u>2,122,373</u>
	2,616,852		3,871,367	2,132,287	122 2,166,771
		9			
1,236,989	231,127				
	49,973				
<u>1,236,989</u>	<u>2,897,952</u>	<u>9</u>	<u>3,871,367</u>	<u>2,132,287</u>	<u>2,166,893</u>
530,210	(413,490)	10,188	(3,856)	22,120	(44,520)
16,366	130,978			19,351	
		75,581			
	231,127				
<u>16,366</u>	<u>362,105</u>	<u>75,581</u>		<u>19,351</u>	
546,576	(51,385)	85,769	(3,856)	41,471	(44,520)
2,712,425	2,966,648	45,095	43,455	1,454,172	3,735,489
<u>\$ 3,259,001</u>	<u>\$ 2,915,263</u>	<u>\$ 130,864</u>	<u>\$ 39,599</u>	<u>\$ 1,495,643</u>	<u>\$ 3,690,969</u>

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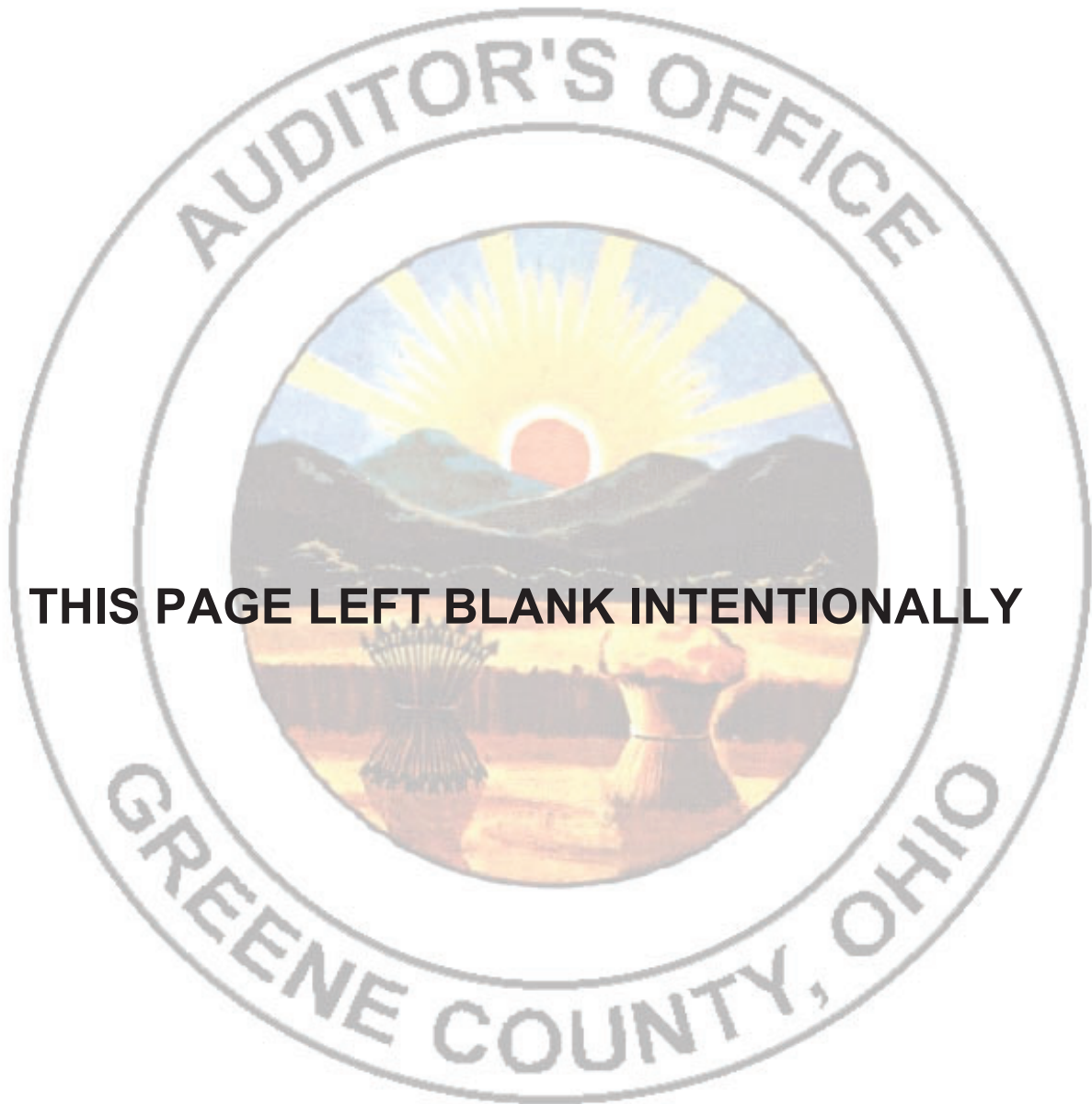
**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<b>Family and Children First Council</b>	<b>Council on Aging</b>	<b>Total Nonmajor Special Revenue</b>
<b>REVENUES:</b>			
Property Taxes		\$ 5,462,799	\$ 13,399,918
Other Local Taxes			1,287,654
Charges for Services	\$ 8,995		5,259,496
Licenses and Permits			141,266
Fines and Forfeitures			451,910
Intergovernmental	371,023	478,104	7,109,818
Investment Earnings			55,719
Other	13,704		341,655
<b>Total Revenues</b>	<u>393,722</u>	<u>5,940,903</u>	<u>28,047,436</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive			1,872,007
Judicial			122
Public Safety			6,915,910
Health			9,605,107
Human Services	680,832	5,888,857	6,569,698
Conservation and Recreation			898,140
Community and Economic Development			1,236,989
Capital Outlay			231,127
Debt Service			
Principal Retirements			49,973
<b>Total Expenditures</b>	<u>680,832</u>	<u>5,888,857</u>	<u>27,379,073</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(287,110)	52,046	668,363
<b>OTHER FINANCING SOURCES AND USES:</b>			
Transfers In	332,595		526,000
Proceeds from Sale of Capital Assets			79,551
Inception of Capital Lease			231,127
<b>Total Other Financing Sources and Uses</b>	<u>332,595</u>		<u>836,678</u>
<b>Net Change in Fund Balance</b>	45,485	52,046	1,505,041
<b>Fund Balance (Deficit) at Beginning of Year</b>	189,877	69,503	22,370,214
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 235,362</u>	<u>\$ 121,549</u>	<u>\$ 23,875,255</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, 2022**

	Various Purpose Long- Term Obligation Bonds	Tax Incentive Project Debt	Long Term Jail Bond	Total Nonmajor Debt Service
<b>REVENUES:</b>				
Property Taxes		\$ 331,262		\$ 331,262
Intergovernmental		443,670		443,670
<b>Total Revenues</b>		<u>774,932</u>		<u>774,932</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive		27,257		27,257
Debt Service:				
Principal Retirements	\$ 630,000	685,000		1,315,000
Interest and Fiscal Charges	263,063	250,290	715,976	1,229,329
Issuance Costs			801,655	801,655
<b>Total Expenditures</b>	<u>893,063</u>	<u>962,547</u>	<u>1,517,631</u>	<u>3,373,241</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(893,063)	(187,615)	(1,517,631)	(2,598,309)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	893,063	312,043	715,976	1,921,082
Bonds Issued			195,000	195,000
Premium on Debt Issued			609,413	609,413
<b>Total Other Financing Sources and Uses</b>	<u>893,063</u>	<u>312,043</u>	<u>1,520,389</u>	<u>2,725,495</u>
<b>Net Change in Fund Balance</b>	0	124,428	2,758	127,186
<b>Fund Balance (Deficit) at Beginning of Year</b>	<u>4</u>	<u>1,548,516</u>		<u>1,548,520</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 4</u>	<u>\$ 1,672,944</u>	<u>\$ 2,758</u>	<u>\$ 1,675,706</u>



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO  
COMBINING STATEMENTS - CUSTODIAL**

**CUSTODIAL FUNDS**

Custodial Funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's resources. The following is a description of the County's custodial funds

Undivided Tax Fund – To account for the collection of various taxes. These taxes are periodically apportioned to subdivisions in the County, excluding Greene County.

District Board of Health – To account for the funds of the Greene County Combined Health District for which the County Auditor serves as fiscal agent.

Park District – To account for the funds of the Greene County Park District for which the County Auditor serves as fiscal agent.

Soil & Water Conservation – To account for the funds of the Greene County Soil and Water Conservation District for which the County Auditor serves as fiscal agent.

Regional Planning Commission – To account for the funds of the Greene County Regional Planning Commission for which the County Auditor serves as fiscal agent.

Family and Children First Council – To account for the funds of the Greene County Family and Children First Council for which the County Auditor serves as fiscal agent.

Segregated Custodial – To account for activity recorded in segregated accounts of various County departments. Revenues collected are periodically distributed to other governments or individuals, excluding Greene County.

Other Custodial – To account for license, permits and fees that are held and due to various State of Ohio agencies.

**GREENE COUNTY, OHIO  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 DECEMBER 31, 2022**

	<b>Undivided Tax</b>	<b>District Board of Health</b>	<b>Park District</b>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 7,834,302	\$ 14,324,765	\$ 3,736,468
Cash and Cash Equivalents in Segregated Accounts			
Taxes Receivable	280,211,774		
Special Assessments Receivable	8,713,710		
Due from Other Governments	6,966,762		
Total Assets	303,726,548	14,324,765	3,736,468
<b>LIABILITIES:</b>			
Due to Other Governments	7,920,932		
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes	280,211,774		
Special Assessments	8,713,710		
Total Deferred Inflows of Resources	288,925,484		
<b>NET POSITION:</b>			
Restricted for Individuals, Organizations and Other Governments	\$ 6,880,132	\$ 14,324,765	\$ 3,736,468

<b>Soil &amp; Water Conservation</b>	<b>Regional Planning Commission</b>	<b>Family and Children First Council</b>	<b>Segregated Custodial</b>	<b>Other Custodial</b>	<b>Total</b>
\$ 498,201	\$ 262,979	\$ 308,077	\$ 3,185,402	\$ 161,555	\$ 27,126,347
					3,185,402
					280,211,774
					8,713,710
					6,966,762
<u>498,201</u>	<u>262,979</u>	<u>308,077</u>	<u>3,185,402</u>	<u>161,555</u>	<u>326,203,995</u>
				151,617	8,072,549
					280,211,774
					8,713,710
					288,925,484
<u>\$ 498,201</u>	<u>\$ 262,979</u>	<u>\$ 308,077</u>	<u>\$ 3,185,402</u>	<u>\$ 9,938</u>	<u>\$ 29,205,962</u>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGE IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Undivided Tax</u>	<u>District Board of Health</u>	<u>Park District</u>
<b>ADDITIONS:</b>			
Amounts Received as Fiscal Agent		\$ 9,432,201	\$ 4,499,466
Property Taxes Collections for Other Governments	\$ 268,690,857		
Special Assessments Collections for Other Governments	4,015,105		
Intergovernmental	14,405,862		
License, Permits and Fees for Other Governments			
Fines and Forfeitures for Other Governments			
Sheriff Sales Collections for Others			
Other			
Total Additions	<u>287,111,824</u>	<u>9,432,201</u>	<u>4,499,466</u>
<b>DEDUCTIONS</b>			
Distributions as Fiscal Agent		7,382,501	4,205,411
Property Tax Distributions to Other Governments	268,529,103		
Special Assessments Distributions to Other Governments	4,012,467		
Distributions of State Funds to Other Governments	14,133,038		
Licenses, Permits, and Fees of Distributions to Other Governments			
Fines and Forfeitures Distributions to Other Governments			
Sheriff Sales Distributions to Other Governments			
Distributions to Individuals			
Total Deductions	<u>286,674,608</u>	<u>7,382,501</u>	<u>4,205,411</u>
Change in Net Position	437,216	2,049,700	294,055
Net Position Beginning of Year	<u>6,442,916</u>	<u>12,275,065</u>	<u>3,442,413</u>
Net Position End of Year	<u>\$ 6,880,132</u>	<u>\$ 14,324,765</u>	<u>\$ 3,736,468</u>

<u>Soil &amp; Water Conservation</u>	<u>Regional Planning Commission</u>	<u>Family and Children First Council</u>	<u>Segregated Custodial</u>	<u>Other Custodial</u>	<u>Total</u>
\$ 520,043	\$ 232,613	\$ 1,254,477			\$ 15,938,800
					268,690,857
					4,015,105
					14,405,862
			\$ 20,188,872	\$ 772,121	20,960,993
			3,690,686		3,690,686
			2,886,526		2,886,526
			600,930		600,930
<u>520,043</u>	<u>232,613</u>	<u>1,254,477</u>	<u>27,367,014</u>	<u>772,121</u>	<u>331,189,759</u>
492,494	205,665	1,404,945			13,691,016
					268,529,103
					4,012,467
					14,133,038
			20,466,323	772,121	21,238,444
			1,826,815		1,826,815
			2,869,509		2,869,509
			624,957		624,957
<u>492,494</u>	<u>205,665</u>	<u>1,404,945</u>	<u>25,787,604</u>	<u>772,121</u>	<u>326,925,349</u>
27,549	26,948	(150,468)	1,579,410	0	4,264,410
<u>470,652</u>	<u>236,031</u>	<u>458,545</u>	<u>1,605,992</u>	<u>9,938</u>	<u>24,941,552</u>
<u>\$ 498,201</u>	<u>\$ 262,979</u>	<u>\$ 308,077</u>	<u>\$ 3,185,402</u>	<u>\$ 9,938</u>	<u>\$ 29,205,962</u>



**INDIVIDUAL FUND SCHEDULES OF REVENUES,  
EXPENDITURES/EXPENSES, AND CHANGES IN FUND BALANCE  
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**

**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, 2022**

	<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	\$ 40,454,500	\$ 40,454,500	\$ 46,276,743	\$ 5,822,243
Charges for Services	7,278,083	7,278,083	8,251,347	973,264
Licenses and Permits	1,219,900	1,219,900	1,251,526	31,626
Fines and Forfeitures	239,400	239,400	294,594	55,194
Intergovernmental	5,743,000	5,743,000	6,633,315	890,315
Interest	1,280,300	1,280,300	2,855,625	1,575,325
Other	290,550	290,550	3,242,547	2,951,997
<b>Total Revenues</b>	<b>56,505,733</b>	<b>56,505,733</b>	<b>68,805,697</b>	<b>12,299,964</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Personal Services	926,407	966,407	962,070	4,337
Contractual Services	895,281	940,114	924,186	15,928
Materials and Supplies	2,500	2,500	1,526	974
Capital Outlay	5,500	1,600	280	1,320
Other	53,312	57,512	53,860	3,652
<b>Total - Commissioners</b>	<b>1,883,000</b>	<b>1,968,133</b>	<b>1,941,922</b>	<b>26,211</b>
<b>Auditor</b>				
Personal Services	836,093	896,148	896,020	128
Contractual Services	61,570	44,990	43,386	1,604
Materials and Supplies	7,400	7,387	6,886	501
Capital Outlay	32,000	44,000	40,607	3,393
Other	15,060	14,860	9,113	5,747
<b>Total - Auditor</b>	<b>952,123</b>	<b>1,007,385</b>	<b>996,012</b>	<b>11,373</b>
<b>Treasurer</b>				
Personal Services	447,936	455,677	455,246	431
Contractual Services	16,142	16,542	16,292	250
Materials and Supplies	5,881	4,346	3,592	754
Capital Outlay	1,200	1,200	1,200	
Other	68,985	68,985	38,940	30,045
<b>Total - Treasurer</b>	<b>540,144</b>	<b>546,750</b>	<b>515,270</b>	<b>31,480</b>
<b>Prosecuting Attorney</b>				
Personal Services	2,379,898	2,439,791	2,435,082	4,709
Contractual Services	38,255	38,104	37,585	519
Materials and Supplies	21,375	27,176	27,073	103
Capital Outlay	14,176	14,170	14,112	58
Other	38,386	31,662	30,731	931
<b>Total - Prosecuting Attorney</b>	<b>2,492,090</b>	<b>2,550,903</b>	<b>2,544,583</b>	<b>6,320</b>
<b>Budget Commission</b>				
Other	500	500	325	175
<b>Total - Budget Commission</b>	<b>500</b>	<b>500</b>	<b>325</b>	<b>175</b>
<b>Bureau of Inspection</b>				
Contractual Services	86,000	86,000	82,585	3,415
<b>Total - Bureau of Inspection</b>	<b>86,000</b>	<b>86,000</b>	<b>82,585</b>	<b>3,415</b>
<b>Data Processing</b>				
Personal Services	1,030,705	1,030,705	981,106	49,599
Contractual Services	951,898	944,816	939,423	5,393
Materials and Supplies	10,000	10,000	8,757	1,243
Capital Outlay	122,500	122,500	117,409	5,091
Other	12,500	12,500	8,898	3,602
<b>Total - Data Processing</b>	<b>2,127,603</b>	<b>2,120,521</b>	<b>2,055,593</b>	<b>64,928</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, 2022**

	<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	347,505	347,617	339,744	7,873
Contractual Services	81,505	79,393	47,461	31,932
Materials and Supplies	1,405	1,390	1,365	25
Capital Outlay	1,746	3,746	3,476	270
Other	9,150	9,150	7,172	1,978
<b>Total - Personnel</b>	<b>441,311</b>	<b>441,296</b>	<b>399,218</b>	<b>42,078</b>
<b>Microfilm</b>				
Personal Services	259,649	262,848	257,331	5,517
<b>Total - Microfilm</b>	<b>259,649</b>	<b>262,848</b>	<b>257,331</b>	<b>5,517</b>
<b>Service Garage</b>				
Personal Services	227,089	231,573	231,364	209
Contractual Services	13,270	17,726	17,726	0
Materials and Supplies	62,238	60,151	60,098	53
Capital Outlay	3,472	3,057	2,989	68
Other	600			
<b>Total - Service Garage</b>	<b>306,669</b>	<b>312,507</b>	<b>312,177</b>	<b>330</b>
<b>Utilities</b>				
Materials and Supplies	1,871,774	1,812,434	1,574,240	238,194
<b>Total - Utilities</b>	<b>1,871,774</b>	<b>1,812,434</b>	<b>1,574,240</b>	<b>238,194</b>
<b>Records and Information</b>				
Personal Services	278,110	316,190	315,142	1,048
Contractual Services	47,048	47,044	47,026	18
Materials and Supplies	3,550	4,238	3,933	305
Capital Outlay	1,350	1,350	1,005	345
Other	4,080	3,680	3,600	80
<b>Total - Records and Information</b>	<b>334,138</b>	<b>372,502</b>	<b>370,706</b>	<b>1,796</b>
<b>Risk Management</b>				
Personal Services	414,604	414,604	336,172	78,432
Contractual Services	24,000	24,000	19,176	4,824
Materials and Supplies	3,800	3,800	1,317	2,483
Capital Outlay	1,000	1,000	535	465
Other	4,200	4,200	150	4,050
<b>Total - Risk Management</b>	<b>447,604</b>	<b>447,604</b>	<b>357,350</b>	<b>90,254</b>
<b>Insurance</b>				
Contractual Services	524,700	500,067	484,968	15,099
Other	300	300		300
<b>Total - Insurance</b>	<b>525,000</b>	<b>500,367</b>	<b>484,968</b>	<b>15,399</b>
<b>Miscellaneous</b>				
Personal Services				
Contractual Services	495,670	706,202	694,699	11,503
Materials and Supplies	10,000	10,000	2,821	7,179
Capital Outlay	569,870	567,011	486,772	80,239
Other	1,147,356	1,067,136	986,211	80,925
<b>Total - Miscellaneous</b>	<b>2,222,896</b>	<b>2,350,349</b>	<b>2,170,503</b>	<b>179,846</b>
<b>Unclaimed Funds</b>				
Other	293,611	293,611	83,690	209,921
<b>Total - Unclaimed Funds</b>	<b>293,611</b>	<b>293,611</b>	<b>83,690</b>	<b>209,921</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Board of Elections				
Personal Services	644,175	698,261	660,662	37,599
Contractual Services	271,325	297,625	288,059	9,566
Materials and Supplies	78,440	39,823	29,212	10,611
Capital Outlay	8,340	8,340	7,754	586
Other	139,538	161,719	56,986	104,733
Total - Board of Elections	<u>1,141,818</u>	<u>1,205,768</u>	<u>1,042,673</u>	<u>163,095</u>
Building and Grounds				
Capital Outlay	642,266	606,015	606,015	
Total - Building and Grounds	<u>642,266</u>	<u>606,015</u>	<u>606,015</u>	
Maintenance and Operations				
Personal Services	1,652,766	1,652,766	1,362,647	290,119
Contractual Services	640,280	619,889	613,233	6,656
Materials and Supplies	395,055	406,139	403,883	2,256
Capital Outlay	107,346	99,438	97,988	1,450
Other	14,821	6,221	6,154	67
Total - Maintenance and Operations	<u>2,810,268</u>	<u>2,784,453</u>	<u>2,483,905</u>	<u>300,548</u>
Recorder				
Personal Services	459,344	459,344	442,964	16,380
Contractual Services	1,250	1,250	680	570
Materials and Supplies	2,000	2,000	698	1,302
Other	1,150	1,150	310	840
Total - Recorder	<u>463,744</u>	<u>463,744</u>	<u>444,652</u>	<u>19,092</u>
Total - Legislative and Executive	<u>19,842,208</u>	<u>20,133,690</u>	<u>18,723,718</u>	<u>1,409,972</u>
Judicial				
Court of Appeals				
Other	46,000	46,000	41,741	4,259
Total - Court of Appeals	<u>46,000</u>	<u>46,000</u>	<u>41,741</u>	<u>4,259</u>
Common Pleas Court				
Personal Services	2,083,103	2,083,103	2,070,858	12,245
Contractual Services	10,569	10,560	7,456	3,104
Materials and Supplies	8,000	8,000	6,476	1,524
Other	46,157	46,157	40,623	5,534
Total - Common Pleas Court	<u>2,147,829</u>	<u>2,147,820</u>	<u>2,125,413</u>	<u>22,407</u>
Juvenile Court				
Personal Services	2,705,157	2,705,158	2,684,459	20,699
Contractual Services	127,182	114,999	113,744	1,255
Materials and Supplies	28,652	26,138	26,138	
Capital Outlay	23,446	27,343	27,342	1
Other	36,734	39,316	34,763	4,553
Total - Juvenile Court	<u>2,921,171</u>	<u>2,912,954</u>	<u>2,886,446</u>	<u>26,508</u>
Probate Court				
Personal Services	475,686	479,167	478,899	268
Contractual Services	15,600	17,012	15,973	1,039
Materials and Supplies	5,000	5,000	4,815	185
Other	2,960	3,106	3,053	53
Total - Probate Court	<u>499,246</u>	<u>504,285</u>	<u>502,740</u>	<u>1,545</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, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of Courts				
Personal Services	1,090,578	1,090,078	977,988	112,090
Contractual Services	8,461	8,961	8,721	240
Materials and Supplies	20,235	20,235	20,220	15
Capital Outlay	4,150	4,150	4,121	29
Other	4,030	4,030	3,083	947
Total - Clerk of Courts	<u>1,127,454</u>	<u>1,127,454</u>	<u>1,014,133</u>	<u>113,321</u>
Xenia Municipal Court				
Personal Services	133,047	150,247	137,619	12,628
Contractual Services	49,000	49,000	47,000	2,000
Other	11,325	12,425	9,316	3,109
Total - Xenia Municipal Court	<u>193,372</u>	<u>211,672</u>	<u>193,935</u>	<u>17,737</u>
Fairborn Municipal Court				
Personal Services	171,374	178,923	178,923	
Contractual Services	55,846	55,846	55,846	
Other	23,856	19,731	19,731	
Total - Fairborn Municipal Court	<u>251,076</u>	<u>254,500</u>	<u>254,500</u>	
Domestic Relations Court				
Personal Services	882,647	871,909	859,527	12,382
Contractual Services	17,524	21,754	14,822	6,932
Materials and Supplies	8,245	8,227	8,222	5
Capital Outlay	2,180	7,768	7,716	52
Other	21,482	22,282	15,695	6,587
Total - Domestic Relations Court	<u>932,078</u>	<u>931,940</u>	<u>905,982</u>	<u>25,958</u>
Public Defender				
Contractual Services	210,105	280,000	245,451	34,549
Total - Public Defender	<u>210,105</u>	<u>280,000</u>	<u>245,451</u>	<u>34,549</u>
Total - Judicial	<u>8,328,331</u>	<u>8,416,625</u>	<u>8,170,341</u>	<u>246,284</u>
Total - General Government:	<u>28,170,539</u>	<u>28,550,315</u>	<u>26,894,059</u>	<u>1,656,256</u>
Public Safety				
Coroner				
Personal Services	478,351	503,705	502,977	728
Contractual Services	235,110	273,931	269,511	4,420
Materials and Supplies	4,750	5,250	5,124	126
Capital Outlay	4,000	5,325	5,305	20
Other	7,350	8,810	7,661	1,149
Total - Coroner	<u>729,561</u>	<u>797,021</u>	<u>790,578</u>	<u>6,443</u>
Juvenile Detention				
Personal Services	1,254,382	1,254,382	1,177,593	76,789
Contractual Services	12,565	12,605	11,926	679
Materials and Supplies	18,000	18,460	18,152	308
Capital Outlay	2,750	2,750	2,750	
Other	7,791	7,291	7,206	85
Total - Juvenile Detention	<u>1,295,488</u>	<u>1,295,488</u>	<u>1,217,627</u>	<u>77,861</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, 2022**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Sheriff - Administration				
Personal Services	2,051,959	2,143,616	835,231	1,308,385
Contractual Services	196,889	184,716	170,134	14,582
Materials and Supplies	80,428	98,161	83,823	14,338
Capital Outlay	1,592	4,592	4,514	78
Other	87,906	85,906	79,543	6,363
Total - Sheriff - Administration	<u>2,418,774</u>	<u>2,516,991</u>	<u>1,173,245</u>	<u>1,343,746</u>
Building Regulations				
Personal Services	1,556,073	1,402,073	1,366,426	35,647
Contractual Services	301,231	450,344	438,573	11,771
Materials and Supplies	7,306	6,898	6,710	188
Other	8,476	9,026	7,653	1,373
Total - Building Regulations	<u>1,873,086</u>	<u>1,868,341</u>	<u>1,819,362</u>	<u>48,979</u>
Sheriff - Law Enforcement				
Personal Services	4,889,854	5,220,095	2,604,557	2,615,538
Contractual Services	220,762	168,592	168,308	284
Materials and Supplies	87,321	113,721	113,678	43
Capital Outlay	290,326	314,822	314,628	194
Other	42,466	41,658	39,314	2,344
Total - Sheriff - Law Enforcement	<u>5,530,729</u>	<u>5,858,888</u>	<u>3,240,485</u>	<u>2,618,403</u>
Sheriff - Corrections				
Personal Services	8,558,783	8,103,537	3,847,236	4,256,301
Contractual Services	866,348	891,220	888,348	2,872
Materials and Supplies	114,542	89,168	88,156	1,012
Capital Outlay	36,575	50,874	49,306	1,568
Other	43,765	40,765	39,453	1,312
Total - Sheriff - Corrections	<u>9,620,013</u>	<u>9,175,564</u>	<u>4,912,499</u>	<u>4,263,065</u>
Total - Public Safety	<u>21,467,651</u>	<u>21,512,293</u>	<u>13,153,796</u>	<u>8,358,497</u>
Public Works				
County Engineer				
Personal Services	99,293	206,686	206,366	320
Capital Outlay	18,151	17,031	16,794	237
Other	5,150	5,150	4,626	524
Total - County Engineer	<u>122,594</u>	<u>228,867</u>	<u>227,786</u>	<u>1,081</u>
Total - Public Works	<u>122,594</u>	<u>228,867</u>	<u>227,786</u>	<u>1,081</u>
Health				
Vital Statistics				
Other	1,300	3,127	1,561	1,566
Total - Vital Statistics	<u>1,300</u>	<u>3,127</u>	<u>1,561</u>	<u>1,566</u>
Other Health				
Other	503,991	503,991	503,991	
Total - Other Health	<u>503,991</u>	<u>503,991</u>	<u>503,991</u>	
Total - Health	<u>505,291</u>	<u>507,118</u>	<u>505,552</u>	<u>1,566</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, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Human Services				
Veteran's Service Commission				
Personal Services	762,218	762,218	738,282	23,936
Contractual Services	121,754	119,887	97,282	22,605
Materials and Supplies	15,664	15,519	12,758	2,761
Capital Outlay	16,818	16,818	12,183	4,635
Other	104,084	103,989	97,364	6,625
Total - Veteran's Service Commission	<u>1,020,538</u>	<u>1,018,431</u>	<u>957,869</u>	<u>60,562</u>
Total - Human Services	<u>1,020,538</u>	<u>1,018,431</u>	<u>957,869</u>	<u>60,562</u>
Conservation and Recreation				
Parks and Trails				
Personal Services	2,132,178	2,132,178	1,897,714	234,464
Contractual Services	546,775	552,081	533,894	18,187
Materials and Supplies	104,654	103,189	99,814	3,375
Capital Outlay	9,200	7,200	7,200	
Other	19,705	13,705	9,596	4,109
Total - Parks and Trails	<u>2,812,512</u>	<u>2,808,353</u>	<u>2,548,218</u>	<u>260,135</u>
Agriculture				
Contractual Services	49,500	58,911	58,911	
Other	543,962	543,962	540,457	3,505
Total - Agriculture	<u>593,462</u>	<u>602,873</u>	<u>599,368</u>	<u>3,505</u>
Total - Conservation and Recreation	<u>3,405,974</u>	<u>3,411,226</u>	<u>3,147,586</u>	<u>263,640</u>
Community and Economic Development				
Department of Development				
Personal Services	435,492	458,355	458,312	43
Contractual Services	7,375	4,504	4,237	267
Materials and Supplies	4,000	6,400	6,291	109
Capital Outlay	3,000	4,149	3,274	875
Other	627,340	1,120,433	399,492	720,941
Total - Department of Development	<u>1,077,207</u>	<u>1,593,841</u>	<u>871,606</u>	<u>722,235</u>
Total - Community and Economic Development	<u>1,077,207</u>	<u>1,593,841</u>	<u>871,606</u>	<u>722,235</u>
Total Expenditures	<u>55,769,794</u>	<u>56,822,091</u>	<u>45,758,254</u>	<u>11,063,837</u>
Excess of Revenues Over (Under) Expenditures	735,939	(316,358)	23,047,443	23,363,801
OTHER FINANCING SOURCES AND USES:				
Transfers In		1,100,000	1,870,067	770,067
Proceeds from Sale of Capital Assets			10,000	10,000
Advances In			90,000	90,000
Transfers Out	(2,583,514)	(15,642,214)	(14,403,629)	1,238,585
Advances Out	(145,000)	(135,000)	(116,000)	19,000
Repayment of Loans to Other Governments		(10,000)	(10,000)	
Loans to Other Governments			10,000	10,000
Total Other Financing Sources and Uses	<u>(2,728,514)</u>	<u>(14,687,214)</u>	<u>(12,549,562)</u>	<u>2,137,652</u>
Net Change in Fund Balance	(1,992,575)	(15,003,572)	10,497,881	25,501,453
Fund Balance (Deficit) at Beginning of Year	43,423,835	43,423,835	43,423,835	
Prior Year Encumbrances Appropriated	1,645,133	1,645,133	1,645,133	
Fund Balance (Deficit) at End of Year	<u>\$ 43,076,393</u>	<u>\$ 30,065,396</u>	<u>\$ 55,566,849</u>	<u>\$ 25,501,453</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**MOTOR VEHICLE, ROAD AND BRIDGE - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 888,750	\$ 888,750	\$ 912,068	\$ 23,318
Special Assessments	20,781	20,781	20,926	145
Charges for Services	256,000	256,000	411,012	155,012
Fines and Forfeitures	120,000	120,000	104,165	(15,835)
Intergovernmental	8,707,000	9,099,432	9,067,755	(31,677)
Interest	40,000	40,000	93,361	53,361
Other	37,500	37,500	33,063	(4,437)
<b>Total Revenues</b>	<u>10,070,031</u>	<u>10,462,463</u>	<u>10,642,350</u>	<u>179,887</u>
EXPENDITURES:				
Current:				
Public Works				
County Engineer - MVGT				
Personal Services	3,591,811	3,591,811	3,285,552	306,259
Contractual Services	764,896	809,167	617,633	191,534
Materials and Supplies	2,008,927	1,939,711	1,145,252	794,459
Capital Outlay	6,379,479	6,759,364	4,444,641	2,314,723
Other	715,553	720,155	441,212	278,943
<b>Total - County Engineer - MVGT</b>	<u>13,460,666</u>	<u>13,820,208</u>	<u>9,934,290</u>	<u>3,885,918</u>
County Engineer - Bridge				
Personal Services	315,846	315,846	166,958	148,888
Contractual Services	65,000	65,000	12,533	52,467
Materials and Supplies	250,000	250,000	1,545	248,455
Capital Outlay	1,156,000	1,156,000		1,156,000
Other	1,000	1,000		1,000
<b>Total - County Engineer - Bridge</b>	<u>1,787,846</u>	<u>1,787,846</u>	<u>181,036</u>	<u>1,606,810</u>
County Engineer - Ditches				
Contractual Services	110,523	110,523	30,772	79,751
Materials and Supplies	22,000	22,000	5,025	16,975
Capital Outlay	5,000	5,000		5,000
Other	3,044	3,044		3,044
<b>Total - County Engineer - Ditches</b>	<u>140,567</u>	<u>140,567</u>	<u>35,797</u>	<u>104,770</u>
<b>Total Expenditures</b>	<u>15,389,079</u>	<u>15,748,621</u>	<u>10,151,123</u>	<u>5,597,498</u>
Excess of Revenues Over (Under) Expenditures	(5,319,048)	(5,286,158)	491,227	5,777,385
OTHER FINANCING SOURCES AND USES:				
Proceeds from Sale of Capital Assets			3,750	3,750
Total Other Financing Sources and Uses			<u>3,750</u>	<u>3,750</u>
Net Change in Fund Balance	(5,319,048)	(5,286,158)	494,977	5,781,135
Fund Balance (Deficit) at Beginning of Year	12,934,768	12,934,768	12,934,768	
Prior Year Encumbrances Appropriated	1,483,355	1,483,355	1,483,355	
Fund Balance (Deficit) at End of Year	<u>\$ 9,099,075</u>	<u>\$ 9,131,965</u>	<u>\$ 14,913,100</u>	<u>\$ 5,781,135</u>



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**JOB AND FAMILY SERVICES - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 5,500,000	\$ 5,500,000	\$ 5,642,530	\$ 142,530
Charges for Services	715,000	715,000	686,690	(28,310)
Intergovernmental	24,711,200	24,711,200	13,874,850	(10,836,350)
Other	12,470,200	12,470,200	266,255	(12,203,945)
<b>Total Revenues</b>	<u>43,396,400</u>	<u>43,396,400</u>	<u>20,470,325</u>	<u>(22,926,075)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Work Force Investment				
Contractual Services	683,000	950,886	847,525	103,361
Materials and Supplies	1,000	1,000	569	431
Other	1,305	1,305		1,305
<b>Total - Work Force Investment</b>	<u>685,305</u>	<u>953,191</u>	<u>848,094</u>	<u>105,097</u>
Public Assistance				
Personal Services	9,243,198	8,693,198	8,032,685	660,513
Contractual Services	3,069,200	2,613,154	2,275,922	337,232
Materials and Supplies	53,000	38,000	32,247	5,753
Capital Outlay	72,670	70,255	39,845	30,410
Other	112,280	96,181	85,866	10,315
<b>Total - Public Assistance</b>	<u>12,550,348</u>	<u>11,510,788</u>	<u>10,466,565</u>	<u>1,044,223</u>
Childrens Services				
Personal Services	368,525	368,525	338,325	30,200
Contractual Services	9,840,000	9,843,600	6,369,131	3,474,469
Materials and Supplies	59,200	55,600	21,453	34,147
Capital Outlay	13,000	13,000		13,000
Other	65,200	65,200	31,032	34,168
<b>Total - Childrens Services</b>	<u>10,345,925</u>	<u>10,345,925</u>	<u>6,759,941</u>	<u>3,585,984</u>
<b>Total Expenditures</b>	<u>23,581,578</u>	<u>22,809,904</u>	<u>18,074,600</u>	<u>4,735,304</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	19,814,822	20,586,496	2,395,725	(18,190,771)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	750,000	750,000	497,584	(252,416)
<b>Total Other Financing Sources and Uses</b>	<u>750,000</u>	<u>750,000</u>	<u>497,584</u>	<u>(252,416)</u>
<b>Net Change in Fund Balance</b>	20,564,822	21,336,496	2,893,309	(18,443,187)
<b>Fund Balance (Deficit) at Beginning of Year</b>	22,946,350	22,946,350	22,946,350	
<b>Prior Year Encumbrances Appropriated</b>	29,170	29,170	29,170	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 43,540,342</u>	<u>\$ 44,312,016</u>	<u>\$ 25,868,829</u>	<u>\$ (18,443,187)</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**BOARD OF DEVELOPMENTAL DISABILITIES - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 11,821,000	\$ 11,821,000	\$ 12,127,940	\$ 306,940
Intergovernmental	2,996,000	2,996,000	3,485,226	489,226
Other			39,227	39,227
<b>Total Revenues</b>	<u>14,817,000</u>	<u>14,817,000</u>	<u>15,652,393</u>	<u>835,393</u>
<b>EXPENDITURES:</b>				
Current:				
Health				
Developmental Disabilities				
Personal Services	7,146,736	7,296,736	7,128,409	168,327
Contractual Services	8,895,000	8,895,000	7,100,801	1,794,199
Materials and Supplies	300,000	300,000	108,852	191,148
Capital Outlay	150,000	150,000	18,997	131,003
Other	356,000	356,000	110,396	245,604
<b>Total Expenditures</b>	<u>16,847,736</u>	<u>16,997,736</u>	<u>14,467,455</u>	<u>2,530,281</u>
<b>Net Change in Fund Balance</b>	(2,030,736)	(2,180,736)	1,184,938	3,365,674
<b>Fund Balance (Deficit) at Beginning of Year</b>	<u>29,744,564</u>	<u>29,744,564</u>	<u>29,744,564</u>	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 27,713,828</u>	<u>\$ 27,563,828</u>	<u>\$ 30,929,502</u>	<u>\$ 3,365,674</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**AMERICAN RESCUR PLAN - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 16,407,016	\$ 16,457,016	\$ 16,457,016	
Total Revenues	<u>16,407,016</u>	<u>16,457,016</u>	<u>16,457,016</u>	
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Contractual Services	80,000	11,327,475	3,314,186	8,013,289
Capital Outlay		17,000	11,000	6,000
Other		21,474,000	14,942,862	6,531,138
Total Expenditures	<u>80,000</u>	<u>32,818,475</u>	<u>18,268,048</u>	<u>14,550,427</u>
Net Change in Fund Balance	16,327,016	(16,361,459)	(1,811,032)	14,550,427
Fund Balance (Deficit) at Beginning of Year	16,331,459	16,331,459	16,331,459	
Prior Year Encumbrances Appropriated	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 32,738,475</u>	<u>\$ 50,000</u>	<u>\$ 14,600,427</u>	<u>\$ 14,550,427</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**JAIL CONSTRUCTION - CAPITAL PROJECT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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 In			\$ 10,000,000	10,000,000
Bonds Issued			30,000,000	30,000,000
Total Other Financing Sources and Uses			<u>40,000,000</u>	<u>40,000,000</u>
Net Change in Fund Balance			<u>40,000,000</u>	<u>40,000,000</u>
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year			<u><u>\$ 40,000,000</u></u>	<u><u>\$ 40,000,000</u></u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**WATER - ENTERPRISE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 11,319,676	\$ 11,319,676	\$ 11,548,441	\$ 228,765
Intergovernmental		18,122	16,626	(1,496)
Special Assessments	176,897	176,997	179,004	2,007
Interest	50,000	50,000	63,225	13,225
Other	200,000	200,000	387,468	187,468
Total Revenues	<u>11,746,573</u>	<u>11,764,795</u>	<u>12,194,764</u>	<u>429,969</u>
<b>EXPENSES:</b>				
Public Works:				
Sanitary Engineer:				
Personal Services	3,061,471	3,061,471	2,815,784	245,687
Contractual Services	6,083,645	6,431,515	6,238,660	192,855
Materials and Supplies	2,252,627	2,080,101	1,983,147	96,954
Capital Outlay	40,253,039	24,372,285	14,268,594	10,103,691
Other	106,734	92,945	74,607	18,338
Debt Service:				
Principal Retirement	1,783,753	1,783,753	1,620,025	163,728
Interest and Fiscal Charges	605,933	627,268	625,760	1,508
Total Expenses	<u>54,147,202</u>	<u>38,449,338</u>	<u>27,626,577</u>	<u>10,822,761</u>
Excess of Revenues Over (Under) Expenses	<u>(42,400,629)</u>	<u>(26,684,543)</u>	<u>(15,431,813)</u>	<u>11,252,730</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds on Sale of Capital Assets			2,689	2,689
OWDA Loan Proceeds	41,886,299	41,886,299	14,809,669	(27,076,630)
Transfers In	4,128,618	4,128,704	84,771	(4,043,933)
Advances Out		(500,000)		500,000
Transfers Out	(4,594,381)	(7,617,854)		7,617,854
Total Other Financing Sources and Uses	<u>41,420,536</u>	<u>37,897,149</u>	<u>14,897,129</u>	<u>(23,000,020)</u>
Net Change in Fund Balance	(980,093)	11,212,606	(534,684)	(11,747,290)
Fund Balance (Deficit) at Beginning of Year	13,922,899	13,922,899	13,922,899	
Prior Year Encumbrances Appropriated	4,409,800	4,409,800	4,409,800	
Fund Balance (Deficit) at End of Year	<u>\$ 17,352,606</u>	<u>\$ 29,545,305</u>	<u>\$ 17,798,015</u>	<u>\$ (11,747,290)</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**SEWER - ENTERPRISE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 20,997,694	\$ 20,997,694	\$ 21,512,629	\$ 514,935
Intergovernmental	3,347,660	3,808,444	52,700	(3,755,744)
Special Assessments	311,985	311,985	315,212	3,227
Other	250,000	250,000	189,290	(60,710)
<b>Total Revenues</b>	<b>24,907,339</b>	<b>25,368,123</b>	<b>22,069,831</b>	<b>(3,298,292)</b>
<b>EXPENSES:</b>				
<b>Public Works:</b>				
<b>Sanitary Engineer:</b>				
Personal Services	3,789,966	3,789,966	3,506,047	283,919
Contractual Services	6,372,178	6,209,644	3,970,543	2,239,101
Materials and Supplies	3,718,237	3,384,308	3,231,888	152,420
Capital Outlay	10,195,049	5,504,498	2,966,417	2,538,081
Other	148,610	131,590	103,979	27,611
<b>Debt Service:</b>				
Principal Retirement	9,790,264	11,094,628	11,102,477	(7,849)
Interest and Fiscal Charges	2,075,452	2,165,274	2,152,340	12,934
<b>Total Expenses</b>	<b>36,089,756</b>	<b>32,279,908</b>	<b>27,033,691</b>	<b>5,246,217</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(11,182,417)</b>	<b>(6,911,785)</b>	<b>(4,963,860)</b>	<b>1,947,925</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds on Sale of Capital Assets			7,303	7,303
OWDA Loan Proceeds	5,808,442	5,808,442	794,999	(5,013,443)
Notes Issued		1,200,000	1,200,000	
Special Assessment Bond Proceeds	755,000	1,170,000	1,190,000	20,000
Premium on Special Assessment Bonds Issued		36,883	36,883	
Transfers In	8,174,719	14,433,178	126,858	(14,306,320)
Transfers Out	(8,523,911)	(19,886,685)		19,886,685
<b>Total Other Financing Sources and Uses</b>	<b>6,214,250</b>	<b>2,761,818</b>	<b>3,356,043</b>	<b>594,225</b>
<b>Net Change in Fund Balance</b>	<b>(4,968,167)</b>	<b>(4,149,967)</b>	<b>(1,607,817)</b>	<b>2,542,150</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>21,992,467</b>	<b>21,992,467</b>	<b>21,992,467</b>	
<b>Prior Year Encumbrances Appropriated</b>	<b>3,779,075</b>	<b>3,779,075</b>	<b>3,779,075</b>	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 20,803,375</b>	<b>\$ 21,621,575</b>	<b>\$ 24,163,725</b>	<b>\$ 2,542,150</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**DOG AND KENNEL - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 700,000	\$ 700,000	\$ 716,519	\$ 16,519
Fines and Forfeitures	10,000	10,000	16,640	6,640
Intergovernmental			16,283	16,283
Other	23,000	23,000	33,557	10,557
Total Revenues	<u>733,000</u>	<u>733,000</u>	<u>782,999</u>	<u>49,999</u>
<b>EXPENDITURES:</b>				
Current:				
General Government:				
Legislative and Executive				
Auditor				
Personal Services	34,518	34,520	34,331	189
Contractual Services	3,500	3,500	3,060	440
Materials and Supplies	13,467	18,342	17,353	989
Other	6,100	6,100	1,962	4,138
Total - Auditor	<u>57,585</u>	<u>62,462</u>	<u>56,706</u>	<u>5,756</u>
Health				
Dog and Kennel				
Personal Services	725,560	727,898	727,288	610
Contractual Services	50,111	43,645	34,997	8,648
Materials and Supplies	43,460	50,203	34,523	15,680
Capital Outlay	45,740	94,430	57,260	37,170
Other	10,390	9,390	5,737	3,653
Total - Dog and Kennel	<u>875,261</u>	<u>925,566</u>	<u>859,805</u>	<u>65,761</u>
Total Expenditures	<u>932,846</u>	<u>988,028</u>	<u>916,511</u>	<u>71,517</u>
Excess of Revenues Over (Under) Expenditures	(199,846)	(255,028)	(133,512)	121,516
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In			19,357	19,357
Total Other Financing Sources and Uses			<u>19,357</u>	<u>19,357</u>
Net Change in Fund Balance	(199,846)	(255,028)	(114,155)	140,873
Fund Balance (Deficit) at Beginning of Year	1,461,893	1,461,893	1,461,893	
Prior Year Encumbrances Appropriated	<u>18,662</u>	<u>18,662</u>	<u>18,662</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,280,709</u>	<u>\$ 1,225,527</u>	<u>\$ 1,366,400</u>	<u>\$ 140,873</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**OTHER LEGISLATIVE AND EXECUTIVE PROGRAMS -**  
**SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 1,400,300	\$ 1,400,300	\$ 1,499,645	\$ 99,345
Licenses and Permits			10	10
Fines and Forfeitures	345,000	345,000	389,336	44,336
Intergovernmental		489,707	404,707	(85,000)
Other	12,000	12,000	40,605	28,605
<b>Total Revenues</b>	<b>1,757,300</b>	<b>2,247,007</b>	<b>2,334,303</b>	<b>87,296</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Legislative and Executive Auditor</b>				
Personal Services	209,613	227,613	222,871	4,742
Contractual Services	1,266,180	1,248,180	932,395	315,785
Materials and Supplies	11,231	17,129	14,605	2,524
Capital Outlay	1,500	1,500		1,500
Other	35,879	35,879	24,478	11,401
<b>Total - Auditor</b>	<b>1,524,403</b>	<b>1,530,301</b>	<b>1,194,349</b>	<b>335,952</b>
<b>Treasurer</b>				
Personal Services	86,751	86,751	83,895	2,856
Contractual Services	6,200	6,200	3,324	2,876
Materials and Supplies	6,700	6,700	897	5,803
Other	32,420	32,420	2,978	29,442
<b>Total - Treasurer</b>	<b>132,071</b>	<b>132,071</b>	<b>91,094</b>	<b>40,977</b>
<b>Prosecuting Attorney</b>				
Personal Services	85,999	109,091	108,269	822
Contractual Services	121,308	97,116	47,034	50,082
Materials and Supplies	2,500	2,599	2,599	
Capital Outlay	3,298	3,298	3,298	
Other	12,000	14,161	10,502	3,659
<b>Total - Prosecuting Attorney</b>	<b>225,105</b>	<b>226,265</b>	<b>171,702</b>	<b>54,563</b>
<b>Board of Revision</b>				
Contractual Services	5,703	5,000	1,290	3,710
Materials and Supplies	5,205	5,000	3,466	1,534
Other	2,000	2,000	15	1,985
<b>Total - Board of Revision</b>	<b>12,908</b>	<b>12,000</b>	<b>4,771</b>	<b>7,229</b>
<b>Geographic Information Systems</b>				
Personal Services	276,282	276,282	273,586	2,696
Contractual Services	196,000	196,000	124,261	71,739
Materials and Supplies	9,500	9,500	1,042	8,458
Capital Outlay	35,000	33,000	3,743	29,257
Other	14,500	16,500	10,279	6,221
<b>Total - Geographic Information Systems</b>	<b>531,282</b>	<b>531,282</b>	<b>412,911</b>	<b>118,371</b>
<b>Board of Elections</b>				
Personal Services		31,951	31,951	
Contractual Services	352	108,903	108,903	
Materials and Supplies		56,384	56,255	129
Other		256,407	219,407	37,000
<b>Total - Board of Elections</b>	<b>352</b>	<b>453,645</b>	<b>416,516</b>	<b>37,129</b>



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**OTHER LEGISLATIVE AND EXECUTIVE PROGRAMS - CONTINUED**  
**SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Total Expenditures	2,426,121	2,885,564	2,291,343	594,221
Excess of Revenues Over (Under) Expenditures	(668,821)	(638,557)	42,960	681,517
OTHER FINANCING SOURCES AND USES:				
Transfers Out		(20,967)		20,967
Total Other Financing Sources and Uses		(20,967)		20,967
Net Change in Fund Balance	(668,821)	(659,524)	42,960	702,484
Fund Balance (Deficit) at Beginning of Year	3,292,240	3,292,240	3,292,240	
Prior Year Encumbrances Appropriated	779,660	779,660	779,660	
Fund Balance (Deficit) at End of Year	<u>\$ 3,403,079</u>	<u>\$ 3,412,376</u>	<u>\$ 4,114,860</u>	<u>\$ 702,484</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CONSERVATION AND RECREATION PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 1,006,000	\$ 1,007,000	\$ 1,028,350	\$ 21,350
Intergovernmental	4,250	8,250	14,492	6,242
Interest			52,974	52,974
Other	15,000	21,500	66,478	44,978
Total Revenues	<u>1,025,250</u>	<u>1,036,750</u>	<u>1,162,294</u>	<u>125,544</u>
<b>EXPENDITURES:</b>				
Current:				
Conservation and Recreation				
Environmental Services				
Personal Services	407,366	407,366	322,870	84,496
Contractual Services	428,949	434,792	411,512	23,280
Materials and Supplies	94,250	80,908	76,592	4,316
Capital Outlay	4,650	6,150	2,030	4,120
Other	9,020	4,020	1,003	3,017
Total - Environmental Services	<u>944,235</u>	<u>933,236</u>	<u>814,007</u>	<u>119,229</u>
Parks and Trails				
Contractual Services	2,354,137	2,393,257	289,530	2,103,727
Materials and Supplies	76,897	97,800	35,287	62,513
Capital Outlay	105,000	105,000	2,906	102,094
Other	6,000	10,500	900	9,600
Total - Parks and Trails	<u>2,542,034</u>	<u>2,606,557</u>	<u>328,623</u>	<u>2,277,934</u>
Total Expenditures	<u>3,486,269</u>	<u>3,539,793</u>	<u>1,142,630</u>	<u>2,397,163</u>
Excess of Revenues Over (Under) Expenditures	(2,461,019)	(2,503,043)	19,664	2,522,707
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In		8,500	7,353	(1,147)
Proceeds from Sale of Capital Assets			3,970	3,970
Advances In	5,250	9,250		(9,250)
Transfers Out	(2,200)	(2,798)		2,798
Advances Out	(8,500)	(15,750)		15,750
Total Other Financing Sources and Uses	<u>(5,450)</u>	<u>(798)</u>	<u>11,323</u>	<u>12,121</u>
Net Change in Fund Balance	(2,466,469)	(2,503,841)	30,987	2,534,828
Fund Balance (Deficit) at Beginning of Year	5,427,047	5,427,047	5,427,047	
Prior Year Encumbrances Appropriated	149,734	149,734	149,734	
Fund Balance (Deficit) at End of Year	<u>\$ 3,110,312</u>	<u>\$ 3,072,940</u>	<u>\$ 5,607,768</u>	<u>\$ 2,534,828</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMUNITY MENTAL HEALTH - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 4,312,500	\$ 4,426,206	\$ 4,424,101	\$ (2,105)
Intergovernmental	494,000	494,000	496,105	2,105
Total Revenues	<u>4,806,500</u>	<u>4,920,206</u>	<u>4,920,206</u>	
EXPENDITURES:				
Current:				
Health				
Community Mental Health				
Contractual Services	45,000	45,811	45,811	
Other	4,600,000	5,119,751	5,119,751	
Total Expenditures	<u>4,645,000</u>	<u>5,165,562</u>	<u>5,165,562</u>	
Net Change in Fund Balance	161,500	(245,356)	(245,356)	
Fund Balance (Deficit) at Beginning of Year	<u>245,356</u>	<u>245,356</u>	<u>245,356</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 406,856</u>			

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMUNITY AND ECONOMIC DEVELOPMENT - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 1,296,068	\$ 296,068
Intergovernmental	200,002	1,882,202	363,390	(1,518,812)
Other	112,086	612,086	71,434	(540,652)
Total Revenues	<u>1,312,088</u>	<u>3,494,288</u>	<u>1,730,892</u>	<u>(1,763,396)</u>
<b>EXPENDITURES:</b>				
Current:				
Community and Economic Development				
Department of Development				
Contractual Services	295,463	1,760,016	366,532	1,393,484
Materials and Supplies		4,000		4,000
Capital Outlay	1,000	2,600	1,980	620
Other	16,500	58,000	43,950	14,050
Total - Department of Development	<u>312,963</u>	<u>1,824,616</u>	<u>412,462</u>	<u>1,412,154</u>
Convention and Visitor Bureau				
Personal Services	529,615	555,881	555,287	594
Contractual Services	101,671	121,310	117,192	4,118
Materials and Supplies	39,166	35,029	34,214	815
Capital Outlay	25,779	34,193	28,069	6,124
Other	360,594	297,248	275,491	21,757
Total - Convention and Visitor Bureau	<u>1,056,825</u>	<u>1,043,661</u>	<u>1,010,253</u>	<u>33,408</u>
Total Expenditures	<u>1,369,788</u>	<u>2,868,277</u>	<u>1,422,715</u>	<u>1,445,562</u>
Excess of Revenues Over (Under) Expenditures	(57,700)	626,011	308,177	(317,834)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	250	293	16,366	16,073
Transfers Out		(31,800)		31,800
Total Other Financing Sources and Uses	<u>250</u>	<u>(31,507)</u>	<u>16,366</u>	<u>47,873</u>
Net Change in Fund Balance	(57,450)	594,504	324,543	(269,961)
Fund Balance (Deficit) at Beginning of Year	2,571,945	2,571,945	2,571,945	
Prior Year Encumbrances Appropriated	<u>89,211</u>	<u>89,211</u>	<u>89,211</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 2,603,706</u>	<u>\$ 3,255,660</u>	<u>\$ 2,985,699</u>	<u>\$ (269,961)</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**PUBLIC SAFETY PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 1,073,000	\$ 1,106,194	\$ 1,088,032	\$ (18,162)
Licenses and Permits	450,000	450,000	140,066	(309,934)
Fines and Forfeitures	62,800	62,800	21,260	(41,540)
Intergovernmental	848,895	1,426,946	1,159,036	(267,910)
Interest	1,000	1,000	2,527	1,527
Other	68,000	68,000	46,921	(21,079)
<b>Total Revenues</b>	<u>2,503,695</u>	<u>3,114,940</u>	<u>2,457,842</u>	<u>(657,098)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
Wireless 9-1-1				
Other	350,000	350,000	338,288	11,712
<b>Total - Wireless 9-1-1</b>	<u>350,000</u>	<u>350,000</u>	<u>338,288</u>	<u>11,712</u>
<b>Prosecuting Attorney</b>				
Personal Services	327,027	395,312	372,632	22,680
Contractual Services	14,700	15,600	5,600	10,000
Capital Outlay	13,000	13,000		13,000
Other	22,000	22,000		22,000
<b>Total - Prosecuting Attorney</b>	<u>376,727</u>	<u>445,912</u>	<u>378,232</u>	<u>67,680</u>
<b>Drug Law Enforcement</b>				
Contractual Services	33,350	33,350		33,350
Materials and Supplies	7,500	7,500	78	7,422
Capital Outlay	90,259	90,259	9,347	80,912
Other	1,350	1,350		1,350
<b>Total - Drug Law Enforcement</b>	<u>132,459</u>	<u>132,459</u>	<u>9,425</u>	<u>123,034</u>
<b>Home Arrest</b>				
Contractual Services	6,000	6,000		6,000
<b>Total - Home Arrest</b>	<u>6,000</u>	<u>6,000</u>		<u>6,000</u>
<b>Probate Court</b>				
Other	32,000	32,000	29,618	2,382
<b>Total - Probate Court</b>	<u>32,000</u>	<u>32,000</u>	<u>29,618</u>	<u>2,382</u>
<b>Emergency Management Agency</b>				
Personal Services	209,867	217,445	217,077	368
Contractual Services	28,186	28,025	26,428	1,597
Materials and Supplies	2,719	1,792	1,503	289
Capital Outlay	3,059	3,000	500	2,500
Other	10,204	1,930	55	1,875
<b>Total - Emergency Management Agency</b>	<u>254,035</u>	<u>252,192</u>	<u>245,563</u>	<u>6,629</u>
<b>Sheriff - Administration</b>				
Personal Services	610,747	836,647	726,938	109,709
Contractual Services	302,428	558,395	417,576	140,819
Materials and Supplies	120,152	88,255	39,353	48,902
Capital Outlay	216,224	241,120	26,366	214,754
Other	284,493	370,170	81,250	288,920
<b>Total - Sheriff - Administration</b>	<u>1,534,044</u>	<u>2,094,587</u>	<u>1,291,483</u>	<u>803,104</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**PUBLIC SAFETY PROGRAMS - SPECIAL REVENUE FUND - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
ACE Taskforce				
Personal Services	120,759	389,122	228,207	160,915
Contractual Services	19,469	64,939	29,005	35,934
Materials and Supplies	11,869	28,551	7,458	21,093
Capital Outlay	80,000	258,331	156,357	101,974
Other	10,650	109,015	54,184	54,831
Total - ACE Taskforce	<u>242,747</u>	<u>849,958</u>	<u>475,211</u>	<u>374,747</u>
Total Expenditures	<u>2,928,012</u>	<u>4,163,108</u>	<u>2,767,820</u>	<u>1,395,288</u>
Excess of Revenues Over (Under) Expenditures	(424,317)	(1,048,168)	(309,978)	738,190
OTHER FINANCING SOURCES AND USES:				
Transfers In	227,000	356,445	130,978	(225,467)
Advances In		26,000	106,000	80,000
Transfers Out	(54,200)	(205,632)		205,632
Advances Out	(1,000)	(52,589)		52,589
Total Other Financing Sources and Uses	<u>171,800</u>	<u>124,224</u>	<u>236,978</u>	<u>112,754</u>
Net Change in Fund Balance	(252,517)	(923,944)	(73,000)	850,944
Fund Balance (Deficit) at Beginning of Year	1,866,395	1,866,395	1,866,395	
Prior Year Encumbrances Appropriated	<u>87,360</u>	<u>87,360</u>	<u>87,360</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,701,238</u>	<u>\$ 1,029,811</u>	<u>\$ 1,880,755</u>	<u>\$ 850,944</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNTY HOME - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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			\$ 7,592	\$ 7,592
Other			2,605	2,605
<b>Total Revenues</b>			<b>10,197</b>	<b>10,197</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
County Home Adult Day Care Today Center				
Other	210,079	210,079		210,079
<b>Total - County Home Adult Day Care Today Center</b>	<b>210,079</b>	<b>210,079</b>		<b>210,079</b>
Greenwood Manor				
Personal Services		671	664	7
Other	16,453	15,778	383	15,395
<b>Total - Greenwood Manor</b>	<b>16,453</b>	<b>16,449</b>	<b>1,047</b>	<b>15,402</b>
<b>Total Expenditures</b>	<b>226,532</b>	<b>226,528</b>	<b>1,047</b>	<b>225,481</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(226,532)</b>	<b>(226,528)</b>	<b>9,150</b>	<b>235,678</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds from Sale of Capital Assets			75,581	75,581
<b>Total Other Financing Sources and Uses</b>			<b>75,581</b>	<b>75,581</b>
<b>Net Change in Fund Balance</b>	<b>(226,532)</b>	<b>(226,528)</b>	<b>84,731</b>	<b>311,259</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>260,761</b>	<b>260,761</b>	<b>260,761</b>	
<b>Prior Year Encumbrances Appropriated</b>	<b>371</b>	<b>371</b>	<b>371</b>	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 34,600</b>	<b>\$ 34,604</b>	<b>\$ 345,863</b>	<b>\$ 311,259</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**HOSPITAL LEVY - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 3,381,400	\$ 3,471,367	\$ 3,469,303	\$ (2,064)
Intergovernmental	400,000	400,000	402,064	2,064
<b>Total Revenues</b>	<b>3,781,400</b>	<b>3,871,367</b>	<b>3,871,367</b>	
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Health</b>				
Hospital Operating				
Contractual Services	36,000	36,040	36,040	
Other	3,600,000	4,033,981	4,033,981	
<b>Total Expenditures</b>	<b>3,636,000</b>	<b>4,070,021</b>	<b>4,070,021</b>	
<b>Net Change in Fund Balance</b>	<b>145,400</b>	<b>(198,654)</b>	<b>(198,654)</b>	
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>198,654</b>	<b>198,654</b>	<b>198,654</b>	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 344,054</b>			



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**JUVENILE COURT PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 36,525	\$ 36,735	\$ 26,060	\$ (10,675)
Fines and Forfeitures	11,300	11,300	10,224	(1,076)
Intergovernmental	1,556,846	2,691,321	2,129,939	(561,382)
Other	2,500	3,100	1,685	(1,415)
Total Revenues	<u>1,607,171</u>	<u>2,742,456</u>	<u>2,167,908</u>	<u>(574,548)</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Public Safety				
Juvenile Court				
Personal Services	629,104	647,129	524,763	122,366
Contractual Services	182,808	247,989	71,395	176,594
Materials and Supplies	90,422	90,250	59,647	30,603
Capital Outlay	102,102	112,246	53,573	58,673
Other	59,211	52,225	30,764	21,461
Total - Juvenile Court	<u>1,063,647</u>	<u>1,149,839</u>	<u>740,142</u>	<u>409,697</u>
Juvenile Detention				
Materials and Supplies	26,713	46,868	20,487	26,381
Capital Outlay	2,050	2,050	2,050	
Total - Juvenile Detention	<u>28,763</u>	<u>48,918</u>	<u>22,537</u>	<u>26,381</u>
Juvenile Rehab				
Personal Services	763,294	1,608,390	1,274,661	333,729
Contractual Services	42,777	80,960	50,234	30,726
Materials and Supplies	78,166	150,142	115,369	34,773
Capital Outlay	96,565	106,256	5,166	101,090
Other	6,125	11,711	4,345	7,366
Total - Juvenile Rehab	<u>986,927</u>	<u>1,957,459</u>	<u>1,449,775</u>	<u>507,684</u>
Total Expenditures	<u>2,079,337</u>	<u>3,156,216</u>	<u>2,212,454</u>	<u>943,762</u>
Excess of Revenues Over (Under) Expenditures	(472,166)	(413,760)	(44,546)	369,214
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In			19,351	19,351
Advances Out		(65,000)	(65,000)	
Total Other Financing Sources and Uses		<u>(65,000)</u>	<u>(45,649)</u>	<u>19,351</u>
Net Change in Fund Balance	(472,166)	(478,760)	(90,195)	388,565
Fund Balance (Deficit) at Beginning of Year	1,340,034	1,340,034	1,340,034	
Prior Year Encumbrances Appropriated	39,825	39,825	39,825	
Fund Balance (Deficit) at End of Year	<u>\$ 907,693</u>	<u>\$ 901,099</u>	<u>\$ 1,289,664</u>	<u>\$ 388,565</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMON PLEAS COURT PROGRAMS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 833,052	\$ 839,372	\$ 911,587	\$ 72,215
Fines and Forfeitures	500	500	635	135
Intergovernmental	1,044,934	1,180,434	1,115,583	(64,851)
Other	95,000	95,000		(95,000)
<b>Total Revenues</b>	<b>1,973,486</b>	<b>2,115,306</b>	<b>2,027,805</b>	<b>(87,501)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
<b>Law Library</b>				
Personal Services	121,943	121,943	121,289	654
Materials and Supplies	1,500	1,500	772	728
Capital Outlay	2,000	2,000	1,320	680
Other	181,296	180,000	167,497	12,503
<b>Total - Law Library</b>	<b>306,739</b>	<b>305,443</b>	<b>290,878</b>	<b>14,565</b>
<b>Common Pleas Court</b>				
Personal Services	1,054,277	1,228,900	1,077,170	151,730
Contractual Services	267,987	370,235	392,501	(22,266)
Materials and Supplies	74,116	52,116	34,551	17,565
Capital Outlay	71,356	71,356	35,823	35,533
Other	147,378	161,982	71,690	90,292
<b>Total - Common Pleas Court</b>	<b>1,615,114</b>	<b>1,884,589</b>	<b>1,611,735</b>	<b>272,854</b>
<b>Probate Court</b>				
Contractual Services	215,389	215,389	34,508	180,881
Materials and Supplies	15,000	15,000	5,173	9,827
Capital Outlay	10,000	10,000	5,862	4,138
Other	43,113	43,913	13,539	30,374
<b>Total - Probate Court</b>	<b>283,502</b>	<b>284,302</b>	<b>59,082</b>	<b>225,220</b>
<b>Clerk of Courts</b>				
Contractual Services	110,000	110,000	82,309	27,691
Capital Outlay	5,000	5,000		5,000
Other	5,000	5,000	3,552	1,448
<b>Total - Clerk of Courts</b>	<b>120,000</b>	<b>120,000</b>	<b>85,861</b>	<b>34,139</b>
<b>Xenia Municipal Court</b>				
Capital Outlay	3,500	3,500		3,500
Other	18,500	18,500	12,504	5,996
<b>Total - Xenia Municipal Court</b>	<b>22,000</b>	<b>22,000</b>	<b>12,504</b>	<b>9,496</b>
<b>Fairborn Municipal Court</b>				
Capital Outlay	3,400	3,400		3,400
Other	18,600	18,600	12,982	5,618
<b>Total - Fairborn Municipal Court</b>	<b>22,000</b>	<b>22,000</b>	<b>12,982</b>	<b>9,018</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMON PLEAS COURT PROGRAMS - SPECIAL REVENUE FUND - CONTINUED**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Domestic Relations Court				
Personal Services	103,405	103,405	90,447	12,958
Contractual Services	2,250	2,250		2,250
Materials and Supplies	2,000	2,000		2,000
Capital Outlay	10,687	49,646	41,486	8,160
Other	3,000	3,000	893	2,107
Total - Domestic Relations Court	<u>121,342</u>	<u>160,301</u>	<u>132,826</u>	<u>27,475</u>
Total Expenditures	<u>2,490,697</u>	<u>2,798,635</u>	<u>2,205,868</u>	<u>592,767</u>
Excess of Revenues Over (Under) Expenditures	<u>(517,211)</u>	<u>(683,329)</u>	<u>(178,063)</u>	<u>505,266</u>
OTHER FINANCING SOURCES AND USES:				
Advances Out		<u>(7,200)</u>		<u>7,200</u>
Total Other Financing Sources and Uses		<u>(7,200)</u>		<u>7,200</u>
Net Change in Fund Balance	(517,211)	(690,529)	(178,063)	512,466
Fund Balance (Deficit) at Beginning of Year	3,606,410	3,606,410	3,606,410	
Prior Year Encumbrances Appropriated	<u>19,754</u>	<u>19,754</u>	<u>19,754</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 3,108,953</u>	<u>\$ 2,935,635</u>	<u>\$ 3,448,101</u>	<u>\$ 512,466</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**FAMILY AND CHILDREN FIRST COUNCIL - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 3,500	\$ 3,500	\$ 8,995	\$ 5,495
Intergovernmental	338,369	355,869	350,238	(5,631)
Other	12,500	12,500	13,704	1,204
<b>Total Revenues</b>	<u>354,369</u>	<u>371,869</u>	<u>372,937</u>	<u>1,068</u>
<b>EXPENDITURES:</b>				
Current:				
Human Services				
Family Children First Council				
Personal Services	291,682	309,401	226,114	83,287
Contractual Services	100	100		100
Materials and Supplies	1,350	1,250	450	800
Other	5,600	5,600	3,972	1,628
<b>Total - Family Children First Council</b>	<u>298,732</u>	<u>316,351</u>	<u>230,536</u>	<u>85,815</u>
Family Relation Services				
Personal Services	152,980	156,630	155,888	742
Contractual Services	100	100		100
Materials and Supplies	1,400	1,230	581	649
Other	850	850	605	245
<b>Total - Family Relation Services</b>	<u>155,330</u>	<u>158,810</u>	<u>157,074</u>	<u>1,736</u>
Parent Support				
Personal Services	130,397	140,872	138,337	2,535
Contractual Services	795	782	424	358
Materials and Supplies	7,705	7,633	4,321	3,312
Other	15,250	15,250	9,637	5,613
<b>Total - Parent Support</b>	<u>154,147</u>	<u>164,537</u>	<u>152,719</u>	<u>11,818</u>
FFR Visitation Center				
Personal Services	146,068	146,068	136,239	9,829
Contractual Services	2,500	2,300	581	1,719
Materials and Supplies	5,275	4,957	3,430	1,527
Other	750	1,186	724	462
<b>Total - FFR Visitation Center</b>	<u>154,593</u>	<u>154,511</u>	<u>140,974</u>	<u>13,537</u>
<b>Total Expenditures</b>	<u>762,802</u>	<u>794,209</u>	<u>681,303</u>	<u>112,906</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(408,433)</u>	<u>(422,340)</u>	<u>(308,366)</u>	<u>113,974</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	264,500	314,161	332,595	18,434
Advances In			10,000	10,000
Advances Out		(25,000)	(25,000)	
<b>Total Other Financing Sources and Uses</b>	<u>264,500</u>	<u>289,161</u>	<u>317,595</u>	<u>28,434</u>
<b>Net Change in Fund Balance</b>	<u>(143,933)</u>	<u>(133,179)</u>	<u>9,229</u>	<u>142,408</u>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<u>175,838</u>	<u>175,838</u>	<u>175,838</u>	<u></u>
<b>Prior Year Encumbrances Appropriated</b>	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>	<u></u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 33,455</u>	<u>\$ 44,209</u>	<u>\$ 186,617</u>	<u>\$ 142,408</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNCIL ON AGING - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 5,278,400	\$ 5,412,857	\$ 5,410,753	\$ (2,104)
Intergovernmental	476,000	476,000	478,104	2,104
<b>Total Revenues</b>	<b>5,754,400</b>	<b>5,888,857</b>	<b>5,888,857</b>	
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Human Services				
Political Subdivisions				
Contractual Services	54,000	54,962	54,962	
Other	5,500,000	6,070,499	6,070,499	
<b>Total Expenditures</b>	<b>5,554,000</b>	<b>6,125,461</b>	<b>6,125,461</b>	
<b>Net Change in Fund Balance</b>	<b>200,400</b>	<b>(236,604)</b>	<b>(236,604)</b>	
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>236,604</b>	<b>236,604</b>	<b>236,604</b>	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 437,004</b>			

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS - DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 630,000	\$ 630,000	\$ 630,000	
Interest and Fiscal Charges	263,063	263,063	263,063	
Total Expenditures	<u>893,063</u>	<u>893,063</u>	<u>893,063</u>	
Excess of Revenues Over (Under) Expenditures	(893,063)	(893,063)	(893,063)	
OTHER FINANCING SOURCES AND USES:				
Transfers In	893,063	893,063	893,063	
Total Other Financing Sources and Uses	<u>893,063</u>	<u>893,063</u>	<u>893,063</u>	
Net Change in Fund Balance	0	0	0	
Fund Balance (Deficit) at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	
Fund Balance (Deficit) at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**TAX INCENTIVE PROJECT DEBT - DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 334,000	\$ 334,000	\$ 331,262	\$ (2,738)
Intergovernmental	468,000	468,000	452,584	(15,416)
Total Revenues	<u>802,000</u>	<u>802,000</u>	<u>783,846</u>	<u>(18,154)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Contractual Services	25,000	27,705	27,257	448
Total - General Government:	<u>25,000</u>	<u>27,705</u>	<u>27,257</u>	<u>448</u>
Debt Service:				
Principal Retirement	685,000	685,000	685,000	
Interest and Fiscal Charges	250,290	250,290	250,290	
Issuance Costs		4,860,200		4,860,200
Total - Debt Service:	<u>935,290</u>	<u>5,795,490</u>	<u>935,290</u>	<u>4,860,200</u>
Total Expenditures	<u>960,290</u>	<u>5,823,195</u>	<u>962,547</u>	<u>4,860,648</u>
Excess of Revenues Over (Under) Expenditures	(158,290)	(5,021,195)	(178,701)	4,842,494
OTHER FINANCING SOURCES AND USES:				
Transfers In	837,940	837,940	312,043	(525,897)
Bonds Issued		4,860,200		(4,860,200)
Transfers Out		(533,940)		533,940
Total Other Financing Sources and Uses	<u>837,940</u>	<u>5,164,200</u>	<u>312,043</u>	<u>(4,852,157)</u>
Net Change in Fund Balance	679,650	143,005	133,342	(9,663)
Fund Balance (Deficit) at Beginning of Year	<u>1,319,439</u>	<u>1,319,439</u>	<u>1,319,439</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,999,089</u>	<u>\$ 1,462,444</u>	<u>\$ 1,452,781</u>	<u>\$ (9,663)</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**LONG TERM JAIL BOND - DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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:				
Interest and Fiscal Charges	\$ 715,976	\$ 715,976	\$ 715,976	
Bond Issuance Costs			801,655	\$ (801,655)
Total - Debt Service:	<u>715,976</u>	<u>715,976</u>	<u>1,517,631</u>	<u>(801,655)</u>
Total Expenditures	<u>715,976</u>	<u>715,976</u>	<u>1,517,631</u>	<u>(801,655)</u>
Excess of Revenues Over (Under) Expenditures	(715,976)	(715,976)	(1,517,631)	(801,655)
OTHER FINANCING SOURCES AND USES:				
Transfers In	715,976	715,976	715,976	
Bonds Issued			195,000	195,000
Premium on Debt Issued			609,413	609,413
Total Other Financing Sources and Uses		<u>715,976</u>	<u>715,976</u>	<u>804,413</u>
Net Change in Fund Balance			<u>2,758</u>	<u>2,758</u>
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year			<u>\$ 2,758</u>	<u>\$ 2,758</u>



**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL PURPOSE CAPITAL IMPROVEMENT - CAPITAL PROJECT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Other			\$ 66,114	\$ 66,114
Total Revenues			66,114	66,114
EXPENDITURES:				
Capital Outlay				
Commissioners				
Contractual Services	250	70,336	69,000	1,336
Capital Outlay		9,420,000	8,820,446	599,554
Total - Commissioners	250	9,490,336	8,889,446	600,890
Board of Elections				
Capital Outlay		37,375	37,375	
Total - Board of Elections		37,375	37,375	
Total - Capital Outlay	250	9,527,711	8,926,821	600,890
Debt Service:				
Principal Retirement	33,000	33,000	33,000	
Interest and Fiscal Charges	330	330	329	1
Total - Debt Service:	33,330	33,330	33,329	1
Total Expenditures	33,580	9,561,041	8,960,150	600,891
Excess of Revenues Over (Under) Expenditures	(33,580)	(9,561,041)	(8,894,036)	667,005
OTHER FINANCING SOURCES AND USES:				
Transfers In	33,000	33,000	32,469	(531)
Total Other Financing Sources and Uses	33,000	33,000	32,469	(531)
Net Change in Fund Balance	(580)	(9,528,041)	(8,861,567)	666,474
Fund Balance (Deficit) at Beginning of Year	20,652,586	20,652,586	20,652,586	
Prior Year Encumbrances Appropriated	250	250	250	
Fund Balance (Deficit) at End of Year	<u>\$ 20,652,256</u>	<u>\$ 11,124,795</u>	<u>\$ 11,791,269</u>	<u>\$ 666,474</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CHASE STEWART TRUST - PERMANENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest			\$ 767	\$ 767
Total Revenues			<u>767</u>	<u>767</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Trust Funds				
Other	14,576	14,576		14,576
Total Expenditures	<u>14,576</u>	<u>14,576</u>		<u>14,576</u>
Net Change in Fund Balance	(14,576)	(14,576)	767	15,343
Fund Balance (Deficit) at Beginning of Year	<u>91,484</u>	<u>91,484</u>	<u>91,484</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 76,908</u>	<u>\$ 76,908</u>	<u>\$ 92,251</u>	<u>\$ 15,343</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**PUBLIC DEFENDER - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 40,000	\$ 40,000	\$ 622	\$ (39,378)
Intergovernmental	1,102,000	1,102,000	993,654	(108,346)
Other			309	309
Total Revenues	<u>1,142,000</u>	<u>1,142,000</u>	<u>994,585</u>	<u>(147,415)</u>
<b>EXPENDITURES:</b>				
Current:				
General Government				
Judicial				
Public Defender				
Personal Services	982,663	982,663	931,687	50,976
Contractual Services	163,510	274,150	240,102	34,048
Materials and Supplies	11,000	11,000	9,686	1,314
Capital Outlay	5,000	5,000		5,000
Other	8,750	8,750	5,319	3,431
Total Expenditures	<u>1,170,923</u>	<u>1,281,563</u>	<u>1,186,794</u>	<u>94,769</u>
Excess of Revenues Over (Under) Expenditures	(28,923)	(139,563)	(192,209)	(52,646)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	60,000	60,000	104,942	44,942
Total Other Financing Sources and Uses	<u>60,000</u>	<u>60,000</u>	<u>104,942</u>	<u>44,942</u>
Net Change in Fund Balance	31,077	(79,563)	(87,267)	(7,704)
Fund Balance (Deficit) at Beginning of Year	91,296	91,296	91,296	
Prior Year Encumbrances Appropriated	<u>360</u>	<u>360</u>	<u>360</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 122,733</u>	<u>\$ 12,093</u>	<u>\$ 4,389</u>	<u>\$ (7,704)</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**RECORDER EQUIPMENT - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 229,440	\$ 229,440	\$ 186,863	\$ (42,577)
Total Revenues	<u>229,440</u>	<u>229,440</u>	<u>186,863</u>	<u>(42,577)</u>
EXPENDITURES:				
Current:				
General Government				
Legislative and Executive Recorder				
Contractual Services	215,000	225,000	79,807	145,193
Materials and Supplies	1,070	1,070	552	518
Capital Outlay	168,000	158,000	15,939	142,061
Other	56,861	46,608	44,618	1,990
Total Expenditures	<u>440,931</u>	<u>430,678</u>	<u>140,916</u>	<u>289,762</u>
Net Change in Fund Balance	(211,491)	(201,238)	45,947	247,185
Fund Balance (Deficit) at Beginning of Year	<u>294,829</u>	<u>294,829</u>	<u>294,829</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 135,388</u>	<u>\$ 145,641</u>	<u>\$ 392,826</u>	<u>\$ 247,185</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CERTIFICATE OF TITLE ADMINISTRATIVE FUND - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 950,000	\$ 950,000	\$ 849,895	\$ (100,105)
Total Revenues	<u>950,000</u>	<u>950,000</u>	<u>849,895</u>	<u>(100,105)</u>
EXPENDITURES:				
Current:				
General Government				
Judicial				
Clerk of Courts				
Personal Services	84,910	84,910	78,203	6,707
Contractual Services	4,000	4,000		4,000
Materials and Supplies	3,200	3,200		3,200
Other	1,500	1,500		1,500
Total Expenditures	<u>93,610</u>	<u>93,610</u>	<u>78,203</u>	<u>15,407</u>
Excess of Revenues Over (Under) Expenditures	856,390	856,390	771,692	(84,698)
OTHER FINANCING SOURCES AND USES:				
Transfers Out	(855,000)	(855,000)	(771,692)	83,308
Total Other Financing Sources and Uses	<u>(855,000)</u>	<u>(855,000)</u>	<u>(771,692)</u>	<u>83,308</u>
Net Change in Fund Balance	1,390	1,390		(1,390)
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 1,390</u>	<u>\$ 1,390</u>	<u></u>	<u>\$ (1,390)</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**WORKER'S COMPENSATION - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 400,000	\$ 400,000	\$ 522,821	\$ 122,821
Other	20,000	20,000	84,061	64,061
Total Revenues	<u>420,000</u>	<u>420,000</u>	<u>606,882</u>	<u>186,882</u>
<b>EXPENDITURES:</b>				
Current:				
General Government				
Legislative and Executive				
Commissioners-Workers Compensation				
Personal Services		400,000	354,972	45,028
Other	750,000	350,000		350,000
Total Expenditures	<u>750,000</u>	<u>750,000</u>	<u>354,972</u>	<u>395,028</u>
Net Change in Fund Balance	(330,000)	(330,000)	251,910	581,910
Fund Balance (Deficit) at Beginning of Year	<u>581,127</u>	<u>581,127</u>	<u>581,127</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 251,127</u>	<u>\$ 251,127</u>	<u>\$ 833,037</u>	<u>\$ 581,910</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENSES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNTY HEALTH CARE - INTERNAL SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<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	\$ 14,940,000	\$ 14,940,000	\$ 14,079,038	\$ (860,962)
Other	600,000	600,000	1,241,940	641,940
Total Revenues	<u>15,540,000</u>	<u>15,540,000</u>	<u>15,320,978</u>	<u>(219,022)</u>
<b>EXPENSES:</b>				
Contractual Services	16,186,559	16,186,559	14,380,095	1,806,464
Total Expenses	<u>16,186,559</u>	<u>16,186,559</u>	<u>14,380,095</u>	<u>1,806,464</u>
Excess of Revenues Over (Under) Expenses	(646,559)	(646,559)	940,883	1,587,442
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In			11,548	11,548
Total Other Financing Sources and Uses			<u>11,548</u>	<u>11,548</u>
Net Change in Fund Balance	(646,559)	(646,559)	952,431	1,598,990
Fund Balance (Deficit) at Beginning of Year	<u>3,958,407</u>	<u>6,958,407</u>	<u>6,958,407</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 3,311,848</u>	<u>\$ 6,311,848</u>	<u>\$ 7,910,838</u>	<u>\$ 1,598,990</u>

**GREENE COUNTY, OHIO  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 COMPARATIVE SCHEDULES BY SOURCE  
 DECEMBER 31, 2022**

Governmental funds capital assets:	
Land.....	\$ 2,764,258
Buildings, Structures & Improvements.....	48,007,227
Equipment, Furniture and Fixtures.....	19,086,212
Infrastructure.....	<u>131,337,294</u>
 Total governmental funds capital assets.....	 <u><u>\$ 201,194,991</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 53,666,407
Special Revenue Funds.....	<u>147,528,584</u>
 Total governmental funds capital assets.....	 <u><u>\$ 201,194,991</u></u>

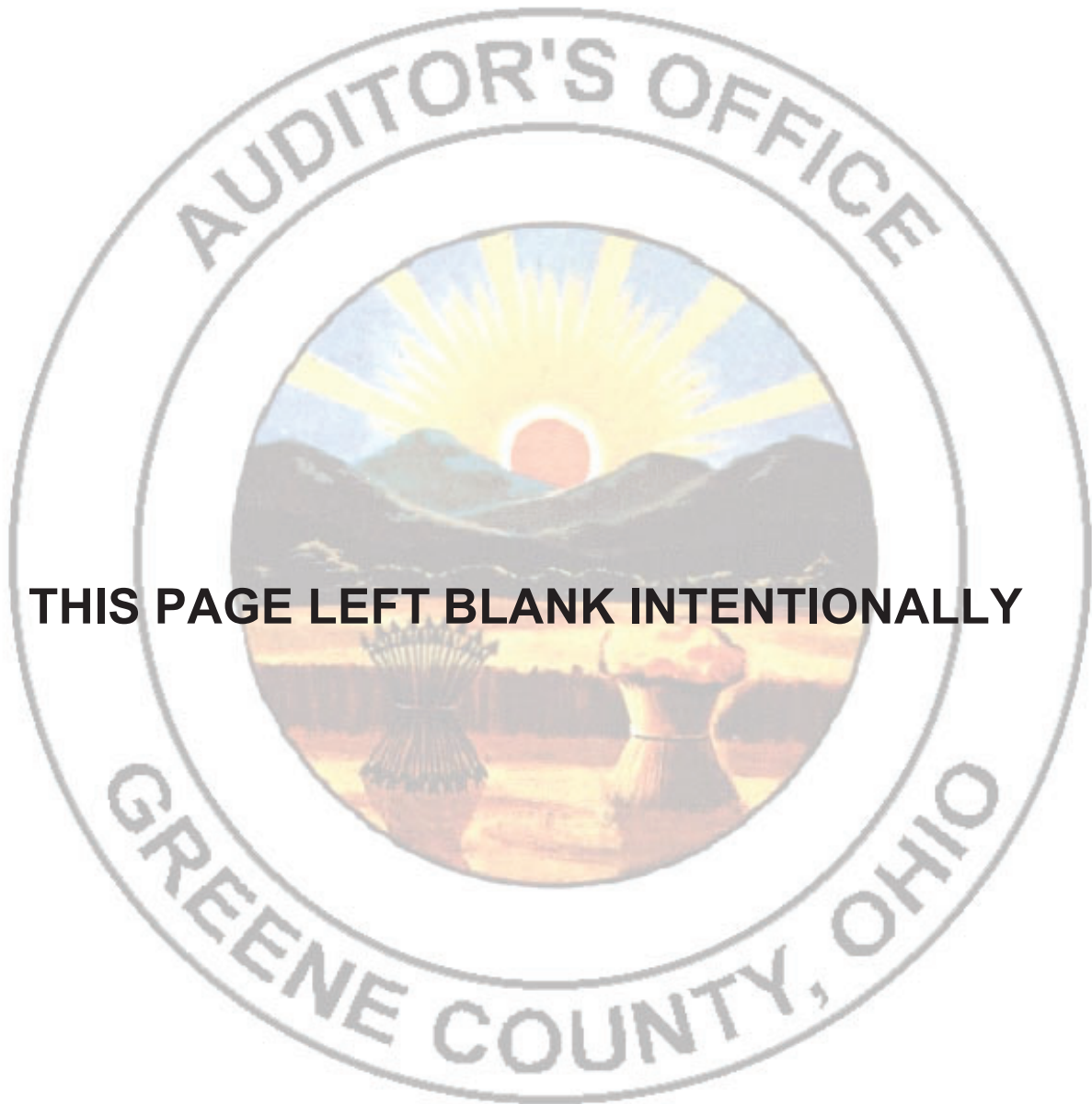


**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**DECEMBER 31, 2022**

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Total
<b>General Government</b>					
<b>Legislative and Executive</b>					
Commissioners.....		\$ 3,800,000	\$ 29,735		\$ 3,829,735
Auditor.....			370,077		\$ 370,077
Data Processing.....			765,867		\$ 765,867
Building Maintenance.....			1,083,656		\$ 1,083,656
Other Legislative and Executive.....		1,189,017	3,438,981		\$ 4,627,998
Land & Buildings.....	\$ 1,058,004	7,079,248			\$ 8,137,252
<b>Judicial</b>					
Common Pleas Court.....			360,076		\$ 360,076
Probate Court.....			60,407		\$ 60,407
Clerk of Courts.....			56,840		\$ 56,840
Juvenile Court.....			233,191		\$ 233,191
Other Judicial.....			146,893		\$ 146,893
Land & Buildings.....	25,920	6,203,903			\$ 6,229,823
<b>Total General Government.....</b>	<b>1,083,924</b>	<b>18,272,169</b>	<b>6,545,724</b>		<b>25,901,816</b>
<b>Public Safety</b>					
Coroner.....			102,845		\$ 102,845
Sheriff.....		21,863	2,342,920		\$ 2,364,783
Adult Probation.....			57,688		\$ 57,688
Building Inspection.....			187,303		\$ 187,303
Ace Task Force.....			131,944		\$ 131,944
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>15,922,745</b>	<b>2,934,854</b>		<b>18,863,509</b>
<b>Public Works</b>					
Engineer and Highways.....			5,771,179	\$ 131,337,294	\$ 137,108,473
WAN Group.....			720,959		\$ 720,959
Garbage & Refuse.....			475,675		\$ 475,675
Land & Buildings.....	23,868	2,657,379			\$ 2,681,247
<b>Total Public Works.....</b>	<b>23,868</b>	<b>2,657,379</b>	<b>6,967,812</b>	<b>131,337,294</b>	<b>140,986,353</b>
<b>Health</b>					
Animal Control.....			114,785		\$ 114,785
Developmental Disabilities.....		490,767	427,268		\$ 918,035
Land & Buildings.....	38,800	1,577,123			\$ 1,615,923
<b>Total Health.....</b>	<b>38,800</b>	<b>2,067,890</b>	<b>542,052</b>		<b>2,648,743</b>
<b>Human Services</b>					
County Home.....			111,489		\$ 111,489
Children Services.....			181,823		\$ 181,823
Public Assistance.....		181,882	143,826		\$ 325,708
Veterans Service Commission.....			114,951		\$ 114,951
Land & Buildings.....	426,710	2,073,636			\$ 2,500,346
<b>Total Human Services.....</b>	<b>426,710</b>	<b>2,255,518</b>	<b>552,089</b>		<b>3,234,317</b>
<b>Community and Economic Development</b>					
Convention & Visitors Bureau.....			94,058		\$ 94,058
Department of Development.....			39,815		\$ 39,815
Land & Buildings.....	121,030	1,279,993			\$ 1,401,023
<b>Total Community &amp; Economic Development.....</b>	<b>121,030</b>	<b>1,279,993</b>	<b>133,873</b>		<b>1,534,896</b>
<b>Conservation &amp; Recreation</b>					
Recreation & Parks.....		348,381	1,409,808		\$ 1,758,189
Land & Buildings.....	1,064,016	5,203,151			\$ 6,267,168
<b>Total Conservation &amp; Recreation.....</b>	<b>1,064,016</b>	<b>5,551,532</b>	<b>1,409,808</b>		<b>8,025,357</b>
<b>Total General Capital Assets.....</b>	<b>\$ 2,764,258</b>	<b>\$ 48,007,227</b>	<b>\$ 19,086,212</b>	<b>\$ 131,337,294</b>	<b>\$ 201,194,991</b>

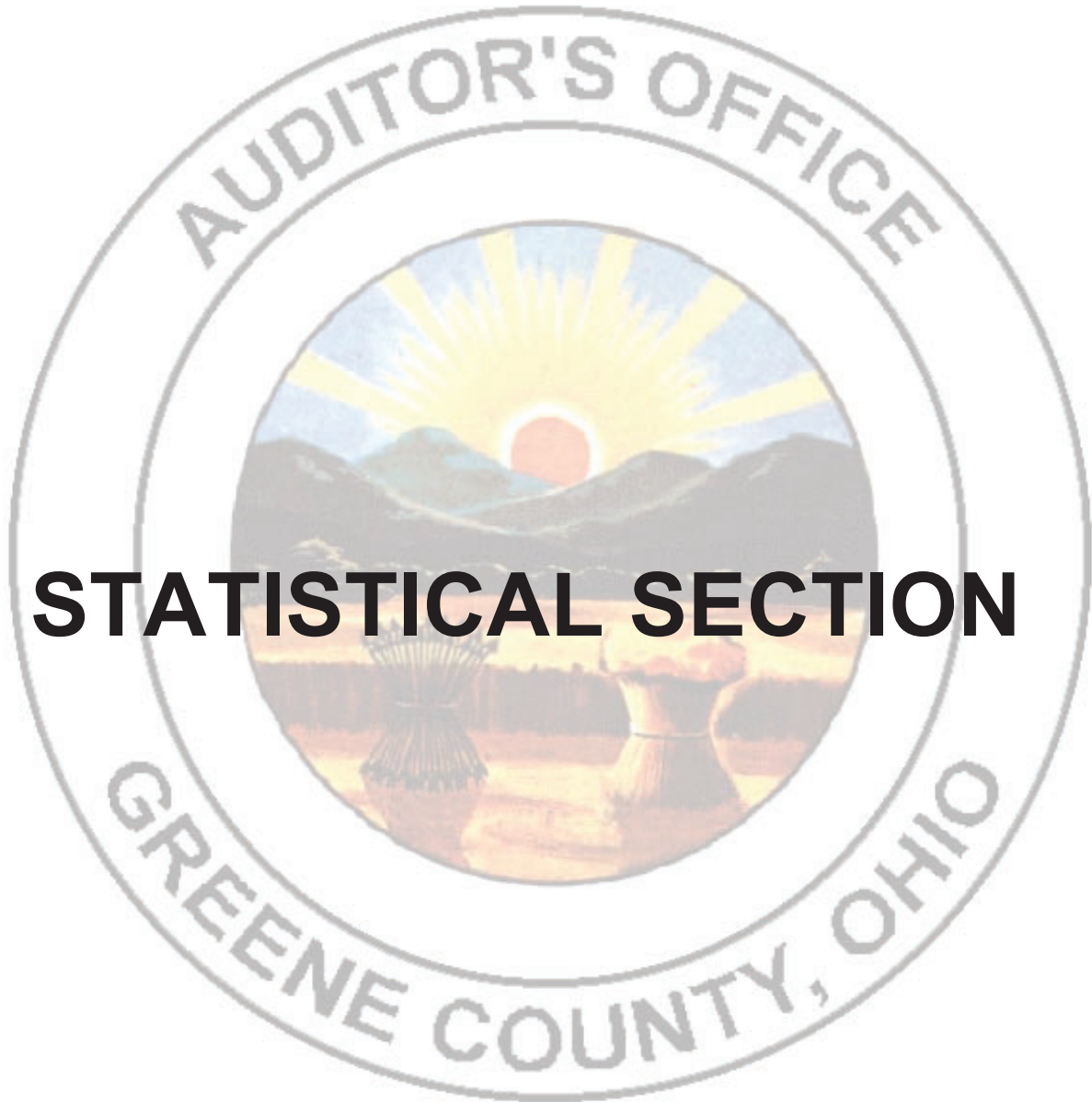
**GREENE COUNTY, OHIO**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

Function and Activity	Governmental Fund Capital Assets January 1, 2022	Additions	Deductions	Governmental Fund Capital Assets December 31, 2022
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners.....	\$ 3,829,735			\$ 3,829,735
Auditor.....	370,077			370,077
Data Processing.....	765,867			765,867
Building Maintenance.....	1,025,262	\$ 58,394		1,083,656
Other Legislative and Executive.....	3,438,981	1,189,017		4,627,998
Land & Buildings.....	8,137,253			8,137,253
<b>Judicial</b>				
Common Pleas Court.....	360,076			360,076
Probate Court.....	60,407			60,407
Clerk of Courts.....	56,840			56,840
Juvenile Court.....	233,191			233,191
Other Judicial.....	126,559	37,649	\$ 17,315	146,893
Land & Buildings.....	6,229,823			6,229,823
<b>Total General Government.....</b>	<b>24,634,071</b>	<b>1,285,060</b>	<b>17,315</b>	<b>25,901,816</b>
<b>Public Safety</b>				
Coroner.....	102,845			102,845
Sheriff.....	2,084,928	387,720	107,865	2,364,783
Adult Probation.....	57,688			57,688
Building Inspection.....	160,520	26,783		187,303
Ace Task Force.....	12,500	119,444		131,944
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>18,437,427</b>	<b>533,947</b>	<b>107,865</b>	<b>18,863,509</b>
<b>Public Works</b>				
Engineer and Highways.....	136,775,777	441,471	108,775	137,108,473
WAN Group.....	720,959			720,959
Environmental Services.....	475,675			475,675
Land & Buildings.....	2,681,247			2,681,247
<b>Total Public Works.....</b>	<b>140,653,658</b>	<b>441,471</b>	<b>108,775</b>	<b>140,986,353</b>
<b>Health</b>				
Animal Control.....	114,785			114,785
Developmental Disabilities.....	881,245	36,790		918,035
Land & Buildings.....	1,615,923			1,615,923
<b>Total Health.....</b>	<b>2,611,953</b>	<b>36,790</b>	<b>-</b>	<b>2,648,743</b>
<b>Human Services</b>				
County Home.....	111,489			111,489
Children Services.....	181,823			181,823
Public Assistance.....	317,698	26,755	18,746	325,707
Veterans Service Commission.....	108,404	6,547		114,951
Land & Buildings.....	2,500,346			2,500,346
<b>Total Human Services.....</b>	<b>3,219,760</b>	<b>33,302</b>	<b>18,746</b>	<b>3,234,316</b>
<b>Community and Economic Development</b>				
Convention & Visitor's Bureau.....	94,058			94,058
Department of Development.....	39,815			39,815
Land & Buildings.....	1,401,023			1,401,023
<b>Total Community &amp; Economic Development.....</b>	<b>1,534,896</b>	<b>-</b>	<b>-</b>	<b>1,534,896</b>
<b>Conservation &amp; Recreation</b>				
Recreation & Parks.....	1,624,229	169,898	35,938	1,758,189
Land & Buildings.....	6,267,168			6,267,168
<b>Total Conservation &amp; Recreation.....</b>	<b>7,891,397</b>	<b>169,898</b>	<b>35,938</b>	<b>8,025,357</b>
<b>Total General Capital Assets.....</b>	<b>\$ 198,983,161</b>	<b>\$ 2,500,468</b>	<b>\$ 288,639</b>	<b>\$ 201,194,991</b>



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**



**STATISTICAL SECTION**

MAKING A DIFFERENCE  
FOR GREENE COUNTY

**Backside of Section Divider**

**GREENE COUNTY, OHIO  
STATISTICAL SECTION - TABLE OF CONTENTS  
DECEMBER 31, 2022**

This part of the Annual 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 - 157</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>158 - 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>	

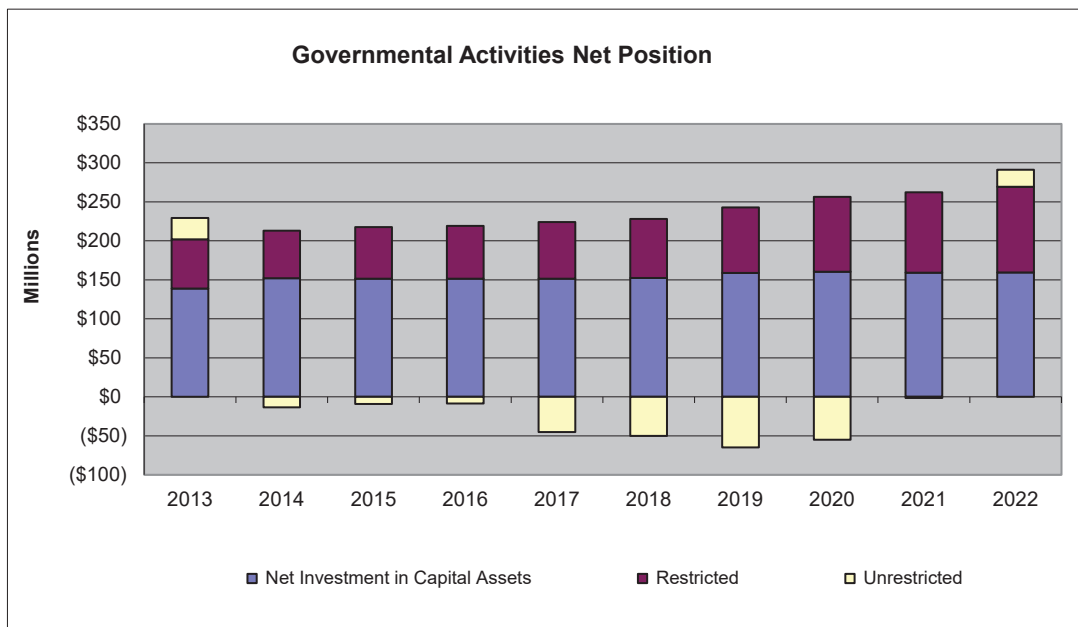
**Sources:**

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

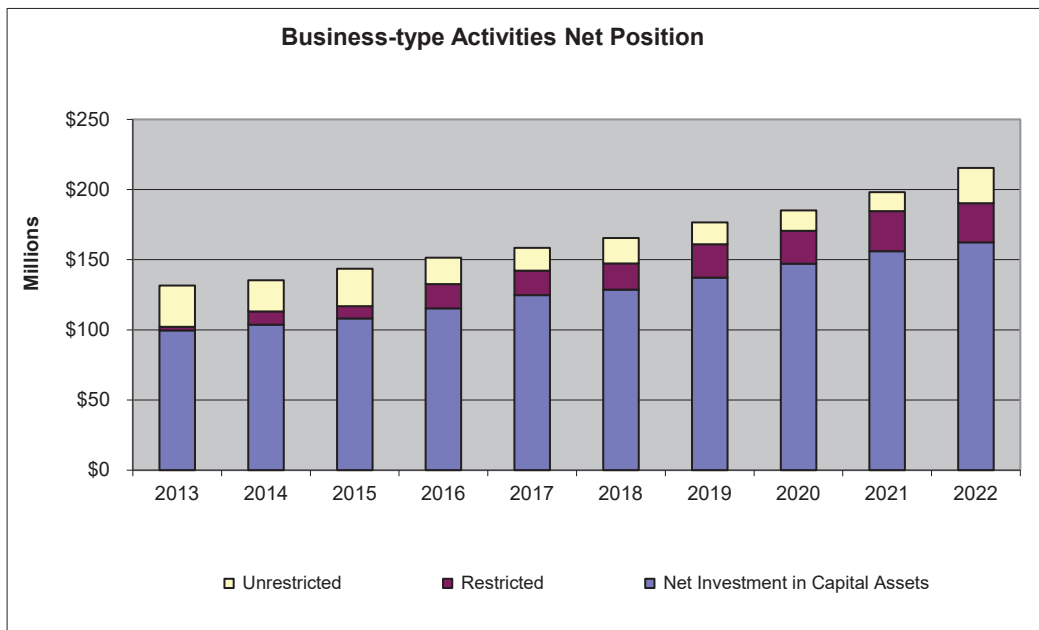
**Table 1**  
 Greene County, Ohio  
 Net Position by Component  
 Last Ten Fiscal Years (Accrual Basis of Accounting)

	2013	2014(a)	2015	2016
<b>Governmental Activities</b>				
Net investment in capital assets.....	\$ 138,857,976	\$ 151,976,215	\$ 151,517,853	\$ 151,356,072
Restricted.....	63,196,051	60,982,816	66,057,173	67,801,893
Unrestricted.....	27,325,592	(13,363,553)	(9,052,123)	(8,616,978)
<b>Total Governmental Activities Net Position.....</b>	<b>\$ 229,379,619</b>	<b>\$ 199,595,478</b>	<b>\$ 208,522,903</b>	<b>\$ 210,540,987</b>
<b>Business-type Activities</b>				
Net investment in capital assets.....	\$ 99,567,512	\$ 103,660,266	\$ 108,197,018	\$ 115,363,241
Restricted.....	2,643,753	9,531,013	8,630,839	17,311,731
Unrestricted.....	29,461,992	22,099,906	26,832,469	18,738,841
<b>Total Business-type Activities Net Position.....</b>	<b>\$ 131,673,257</b>	<b>\$ 135,291,185</b>	<b>\$ 143,660,326</b>	<b>\$ 151,413,813</b>
<b>Primary Government</b>				
Net investment in capital assets.....	\$ 238,425,488	\$ 255,636,481	\$ 259,714,871	\$ 266,719,313
Restricted.....	65,839,804	70,513,829	74,688,012	85,113,624
Unrestricted.....	56,787,584	8,736,353	17,780,346	10,121,863
<b>Total Primary Government Net Position.....</b>	<b>\$ 361,052,876</b>	<b>\$ 334,886,663</b>	<b>\$ 352,183,229</b>	<b>\$ 361,954,800</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.
- (c) - 2018 net position was restated due to the implementation of GASB 84.



2017(b)	2018(c)	2019	2020	2021	2022
\$ 151,595,956	\$ 152,433,542	\$ 158,781,791	\$ 160,264,532	\$ 159,259,260	\$ 159,369,351
72,506,082	75,780,499	84,142,671	96,128,818	102,879,096	110,140,914
(45,117,391)	(50,019,605)	(64,898,089)	(55,052,506)	(1,565,918)	21,605,933
<u>\$ 178,984,647</u>	<u>\$ 178,194,436</u>	<u>\$ 178,026,373</u>	<u>\$ 201,340,844</u>	<u>\$ 260,572,438</u>	<u>\$ 291,116,198</u>
\$ 124,715,210	\$ 128,771,844	\$ 137,254,493	\$ 147,181,186	\$ 155,995,761	\$ 162,459,323
17,430,571	18,511,145	23,760,922	23,449,314	28,638,269	27,820,449
16,286,148	18,168,357	15,646,643	14,567,711	13,547,400	25,124,325
<u>\$ 158,431,929</u>	<u>\$ 165,451,346</u>	<u>\$ 176,662,058</u>	<u>\$ 185,198,211</u>	<u>\$ 198,181,430</u>	<u>\$ 215,404,097</u>
\$ 276,311,166	\$ 281,205,386	\$ 296,036,284	\$ 307,445,718	\$ 315,255,021	\$ 321,828,674
89,936,653	94,291,644	107,903,593	119,578,132	131,517,365	137,961,363
(28,831,243)	(31,851,248)	(49,251,446)	(40,484,795)	11,981,482	46,730,258
<u>\$ 337,416,576</u>	<u>\$ 343,645,782</u>	<u>\$ 354,688,431</u>	<u>\$ 386,539,055</u>	<u>\$ 458,753,868</u>	<u>\$ 506,520,295</u>





**Table 2**

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

	2013	2014	2015	2016
<b>General Fund</b>				
Nonspendable:				
Due From Other Funds.....	\$ 102,503	\$ 98,701	\$ 76,346	
Interfund Receivables.....	105,216	417,834	333,438	
Unclaimed Funds.....	403,747	332,820	208,727	\$ 34,014
Prepaid Expenses.....				
Assigned for Encumbrances.....	1,195,023	1,901,221	725,988	1,122,345
Assigned for Budgetary Resource.....	4,747,479	2,950,311	6,790,129	5,666,947
Unassigned.....	20,998,399	22,768,440	25,743,352	27,461,194
<b>Total Fund Balance: General Fund.....</b>	<b><u>\$ 27,552,367</u></b>	<b><u>\$ 28,469,327</u></b>	<b><u>\$ 33,877,980</u></b>	<b><u>\$ 34,284,500</u></b>
<b>All Other Governmental Funds</b>				
Nonspendable:				
Due From Other Funds.....	\$ 2,307	\$ 174,842	\$ 33,282	
Interfund Receivables.....		20,000		
Principal of Trust Funds.....	91,493	70,800	70,800	\$ 70,800
Prepaid Expenses.....				
Restricted:				
Job and Family Services.....	7,771,633	7,980,516	8,854,537	10,156,785
Developmental Disabilities.....	25,138,814	24,271,828	23,827,962	23,142,051
Motor Vehicle, Road & Bridge.....	9,001,740	8,700,977	10,262,367	9,737,869
American Rescue Plan.....				
Jail Construction				
Other Purposes.....	19,229,391	19,198,974	19,776,563	21,756,135
Committed:				
County Home.....	282,867	34,078	385,732	511,484
Jail Construction				
Capital Projects.....		493,722	1,547,890	1,146,387
Long Term Debt Obligations.....	626,437	801,023	972,884	2,011,040
Unassigned.....		(3,028)		
<b>Total All Other Governmental Funds.....</b>	<b><u>\$ 62,144,682</u></b>	<b><u>\$ 61,743,732</u></b>	<b><u>\$ 65,732,017</u></b>	<b><u>\$ 68,532,551</u></b>

2017	2018	2019	2020	2021	2022
\$ 21,515	\$ 48,456	\$ 232,942	\$ 364,736	\$ 399,918	\$ 580,450
544,507	620,385	510,963	563,071	306,472	639,032
3,458,270	3,571,145	1,022,428	708,907	1,402,975	583,443
9,111,525	6,257,982	1,524,589	4,668,077	223,831	-
26,392,385	28,805,310	39,861,515	52,527,764	51,216,610	50,647,809
<u>\$ 39,528,202</u>	<u>\$ 39,303,278</u>	<u>\$ 43,152,437</u>	<u>\$ 58,832,555</u>	<u>\$ 53,549,806</u>	<u>\$ 52,450,734</u>
\$ 70,800	\$ 70,800	\$ 70,800	\$ 70,800	\$ 70,800	\$ 70,800
357,179	5,665,584	5,205,133	4,869,334	4,318,992	4,173,975
11,327,409	16,527,627	16,104,282	19,102,921	23,160,117	25,890,378
23,597,991	23,447,659	21,765,002	24,968,463	29,678,795	30,942,269
10,603,117	12,242,582	12,521,958	14,647,670	15,726,252	16,518,962
				4,443	4,443
					30,000,000
23,166,993	14,722,121	22,338,352	23,411,132	23,878,870	25,371,787
746,409	525,290	713,469	909,730	45,095	130,864
					10,000,000
2,741,659	3,300,271	2,976,468	5,025,323	20,578,169	12,526,526
868,032	941,868	1,034,136	45,063	4	4
<u>\$ 73,479,589</u>	<u>\$ 77,443,802</u>	<u>\$ 82,729,600</u>	<u>\$ 93,050,436</u>	<u>\$ 117,461,537</u>	<u>\$ 155,630,008</u>

**Table 3**

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

	2013	2014	2015	2016
<b>Expenses</b>				
<b>Governmental Activities</b>				
Legislative and Executive.....	\$ 16,459,480	\$ 16,179,840	\$ 16,708,608	\$ 21,062,096
Judicial.....	7,115,444	7,996,955	8,071,770	8,595,676
Public Safety.....	19,516,784	21,191,299	20,907,748	23,022,264
Public Works.....	8,662,610	9,671,896	8,564,111	9,470,211
Health.....	23,912,910	26,179,437	25,928,609	25,569,399
Human Services.....	21,810,906	25,424,076	26,875,768	29,625,809
Conservation and Recreation.....	4,229,680	3,167,588	3,033,427	3,333,687
Community and Economic Development.....	2,088,390	1,762,988	1,678,489	1,895,927
Other				
Interest and Fiscal Charges.....	1,798,532	1,057,845	940,352	859,118
Total Governmental Activities Expenses.....	<u>105,594,736</u>	<u>112,631,924</u>	<u>112,708,882</u>	<u>123,434,187</u>
<b>Business-type Activities</b>				
Water.....	10,081,321	8,699,215	9,338,165	9,080,292
Sewer.....	19,374,602	15,890,356	15,973,054	16,121,099
Total Business-type Activities Expenses.....	<u>29,455,923</u>	<u>24,589,571</u>	<u>25,311,219</u>	<u>25,201,391</u>
Total Primary Government Expenses.....	<u>\$ 135,050,659</u>	<u>\$ 137,221,495</u>	<u>\$ 138,020,101</u>	<u>\$ 148,635,578</u>
<b>Program Revenues</b>				
<b>Governmental Activities</b>				
<b>Charges for Services</b>				
Legislative and Executive.....	\$ 5,598,656	\$ 5,873,400	\$ 5,479,066	\$ 6,535,020
Judicial.....	2,001,833	1,952,005	2,028,410	1,791,453
Public Safety.....	2,815,668	2,967,040	3,173,005	3,554,754
Public Works.....	235,223	562,501	464,590	447,717
Health.....	850,170	1,046,014	909,566	877,151
Human Services.....	4,786,148	4,784,388	5,322,285	5,281,420
Conservation and Recreation.....	133,094	1,278,254	1,176,745	1,422,609
Community and Economic Development.....	1,618,479		5,000	
Operating Grants and Contributions.....	28,521,561	31,193,575	30,105,925	30,363,206
Capital Grants and Contributions.....	409,193	869,430	1,277,792	3,235,232
Total Governmental Activities Program Revenues.....	<u>46,970,025</u>	<u>50,526,607</u>	<u>49,942,384</u>	<u>53,508,562</u>
<b>Business-type Activities</b>				
<b>Charges for Services</b>				
Water.....	9,529,534	9,929,260	10,131,651	10,602,474
Sewer.....	19,694,664	19,926,907	20,145,679	19,917,037
Capital Grants and Contributions.....	477,389		2,695,355	1,704,850
Total Business-type Activities Program Revenues.....	<u>29,701,587</u>	<u>29,856,167</u>	<u>32,972,685</u>	<u>32,224,361</u>
Total Primary Government Program Revenues.....	<u>\$ 76,671,612</u>	<u>\$ 80,382,774</u>	<u>\$ 82,915,069</u>	<u>\$ 85,732,923</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities.....	\$ (58,624,711)	\$ (62,105,317)	\$ (62,766,498)	\$ (69,925,625)
Business-type Activities.....	245,664	5,266,596	7,661,466	7,022,970
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (58,379,047)</u>	<u>\$ (56,838,721)</u>	<u>\$ (55,105,032)</u>	<u>\$ (62,902,655)</u>
<b>General Revenues and Other Changes in Net Position</b>				
<b>Governmental Activities</b>				
<b>Taxes</b>				
Real and Personal Property Taxes.....	\$ 36,370,688	\$ 35,606,743	\$ 37,607,966	\$ 38,529,210
County Hotel Lodging Taxes.....	919,495	1,007,884	987,072	1,080,080
Sales Taxes.....	22,962,447	24,606,952	26,351,943	27,322,202
Unrestricted Grants.....	4,753,574	5,552,659	4,571,615	4,844,649
Investment Earnings.....	773,697	1,429,891	1,022,404	(529,963)
Other Revenue.....	1,587,376	525,871	1,172,189	733,457
Transfers.....	(9,029)	(18,489)	(19,266)	(35,926)
Total Governmental Activities.....	<u>67,358,248</u>	<u>68,711,511</u>	<u>71,693,923</u>	<u>71,943,709</u>
<b>Business-type Activities</b>				
Investment Earnings.....	255,102	59,688	46,997	55,370
Other Revenue.....	1,251,049	791,600	641,412	639,221
Transfers.....	9,029	18,489	19,266	35,926
Total Business-type Activities.....	<u>1,515,180</u>	<u>869,777</u>	<u>707,675</u>	<u>730,517</u>
Total Primary Government.....	<u>\$ 68,873,428</u>	<u>\$ 69,581,288</u>	<u>\$ 72,401,598</u>	<u>\$ 72,674,226</u>
<b>Change in Net Position</b>				
Governmental Activities.....	\$ 8,733,537	\$ 6,606,194	\$ 8,927,425	\$ 2,018,084
Business-type Activities.....	1,760,844	6,136,373	8,369,141	7,753,487
Total Primary Government.....	<u>\$ 10,494,381</u>	<u>\$ 12,742,567</u>	<u>\$ 17,296,566</u>	<u>\$ 9,771,571</u>

2017	2018	2019	2020	2021	2022
\$ 20,484,414	\$ 22,213,612	\$ 22,529,358	\$ 19,841,881	\$ 15,199,144	\$ 32,884,474
9,015,511	9,268,013	10,296,578	9,768,992	4,601,831	6,781,968
26,232,826	26,660,763	32,669,878	28,521,616	14,137,291	12,720,033
8,983,856	9,835,282	10,612,280	9,528,537	8,086,108	15,292,069
25,564,792	26,119,243	24,826,008	21,804,702	22,745,548	22,314,476
32,036,157	31,921,834	36,468,256	30,685,781	9,666,043	22,437,118
3,594,508	4,509,091	4,910,170	4,408,366	3,109,439	3,291,928
1,596,981	2,052,055	2,062,809	3,285,306	1,421,161	1,804,240
			1,008,419		
869,651	819,655	741,934	914,613	552,218	1,343,129
<u>128,378,696</u>	<u>133,399,548</u>	<u>145,117,271</u>	<u>129,768,213</u>	<u>79,518,783</u>	<u>118,869,435</u>
9,628,120	9,982,806	11,028,370	10,404,514	8,843,948	7,429,365
16,645,315	16,795,474	17,209,675	17,829,978	15,345,243	15,555,770
<u>26,273,435</u>	<u>26,778,280</u>	<u>28,238,045</u>	<u>28,234,492</u>	<u>24,189,191</u>	<u>22,985,135</u>
<u>\$ 154,652,131</u>	<u>\$ 160,177,828</u>	<u>\$ 173,355,316</u>	<u>\$ 158,002,705</u>	<u>\$ 103,707,974</u>	<u>\$ 141,854,570</u>
\$ 7,414,588	\$ 6,843,562	\$ 8,662,092	\$ 9,784,977	\$ 9,802,636	\$ 11,404,298
1,312,344	1,732,523	1,754,574	1,499,977	1,864,833	682,630
3,269,414	3,768,748	3,980,869	3,453,901	3,745,709	3,374,498
404,176	441,181	581,207	423,305	396,788	527,959
839,322	1,109,663	2,093,020	715,341	673,300	481,169
5,308,868	4,608,235	4,690,778	4,225,924	1,617,234	697,610
1,498,403	1,083,089	1,024,044	1,026,516	1,040,767	1,081,745
					152
32,305,508	33,226,475	37,229,521	49,608,218	36,471,324	50,638,327
2,716,413	1,873,048	3,717,323	1,638,732	583,828	730,678
<u>55,069,036</u>	<u>54,686,524</u>	<u>63,733,428</u>	<u>72,376,891</u>	<u>56,196,419</u>	<u>69,619,066</u>
10,389,075	10,753,445	11,818,693	10,987,923	11,556,750	11,951,591
20,978,480	20,600,736	21,590,564	20,828,957	21,264,921	21,866,946
3,967,797	1,797,595	3,933,588	4,287,900	3,478,932	5,455,802
<u>35,335,352</u>	<u>33,151,776</u>	<u>37,342,845</u>	<u>36,104,780</u>	<u>36,300,603</u>	<u>39,274,339</u>
<u>\$ 90,404,388</u>	<u>\$ 87,838,300</u>	<u>\$ 101,076,273</u>	<u>\$ 108,481,671</u>	<u>\$ 92,497,022</u>	<u>\$ 108,893,405</u>
\$ (73,309,660)	\$ (78,713,024)	\$ (81,383,843)	\$ (57,391,322)	\$ (23,322,364)	\$ (49,250,369)
9,061,917	6,373,496	9,104,800	7,870,288	12,111,412	16,289,204
<u>\$ (64,247,743)</u>	<u>\$ (72,339,528)</u>	<u>\$ (72,279,043)</u>	<u>\$ (49,521,034)</u>	<u>\$ (11,210,952)</u>	<u>\$ (32,961,165)</u>
\$ 38,520,117	\$ 37,468,525	\$ 39,718,943	\$ 40,183,212	\$ 41,545,266	\$ 43,657,884
1,214,473	1,229,004	1,398,917	804,760	1,121,102	1,341,172
27,343,714	27,507,549	29,055,376	29,343,957	34,092,272	35,476,205
5,941,160	5,227,671	6,858,036	6,286,667	6,079,531	6,371,060
1,629,209	2,432,081	3,148,003	2,444,793	(1,105,834)	(10,383,432)
1,147,161	1,955,900	2,242,091	1,722,765	843,082	3,542,869
(47,693)	(92,748)	(1,205,586)	(80,361)	(21,461)	(211,629)
<u>75,748,141</u>	<u>75,727,982</u>	<u>81,215,780</u>	<u>80,705,793</u>	<u>82,553,958</u>	<u>79,794,129</u>
37,351	50,029	97,673	66,226	48,096	68,857
414,881	503,144	802,653	519,278	802,250	652,977
47,693	92,748	1,205,586	80,361	21,461	211,629
<u>499,925</u>	<u>645,921</u>	<u>2,105,912</u>	<u>665,865</u>	<u>871,807</u>	<u>933,463</u>
<u>\$ 76,248,066</u>	<u>\$ 76,373,903</u>	<u>\$ 83,321,692</u>	<u>\$ 81,371,658</u>	<u>\$ 83,425,765</u>	<u>\$ 80,727,592</u>
\$ 2,438,481	\$ (2,985,042)	\$ (168,063)	\$ 23,314,471	\$ 59,231,594	\$ 30,543,760
9,561,842	7,019,417	11,210,712	8,536,153	12,983,219	17,222,667
<u>\$ 12,000,323</u>	<u>\$ 4,034,375</u>	<u>\$ 11,042,649</u>	<u>\$ 31,850,624</u>	<u>\$ 72,214,813</u>	<u>\$ 47,766,427</u>

**Table 4**

Greene County, Ohio

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2013	2014	2015	2016
<b>Revenues</b>				
Taxes.....	\$ 59,260,270	\$ 61,377,625	\$ 65,205,640	\$ 66,680,972
Lease Revenue.....				
Charges for Services.....	14,530,413	16,212,150	16,631,500	17,065,917
Licenses & Permits.....	1,006,306	998,161	1,096,172	1,283,131
Fines & Forfeitures.....	1,003,289	1,009,358	850,672	1,056,794
Intergovernmental Revenues.....	38,110,961	35,611,393	34,638,050	37,625,248
Special Assessments.....	485,386	24,288	41,687	39,716
Investment Earnings.....	627,896	1,585,698	1,137,492	(25,009)
Other Revenues.....	1,309,512	1,113,536	1,124,626	939,305
Total Revenues	<u>116,334,033</u>	<u>117,932,209</u>	<u>120,725,839</u>	<u>124,666,074</u>
<b>Expenditures</b>				
Legislative and Executive.....	15,587,210	16,460,861	16,381,211	19,869,072
Judicial.....	7,092,786	7,862,119	7,893,029	8,141,179
Public Safety.....	20,267,224	20,788,104	20,777,839	21,838,544
Public Works.....	9,650,762	9,467,492	8,045,639	9,891,384
Health.....	24,055,646	25,989,182	25,568,931	25,601,103
Human Services.....	27,403,752	25,366,982	26,862,969	28,494,895
Conservation and Recreation.....	4,250,209	3,154,220	3,054,014	3,219,330
Community and Economic Development.....	2,131,577	1,751,522	1,642,555	1,830,124
Issuance Costs.....				
Capital Outlay.....	2,530,963	905,955	22,946	92,820
Debt Service:				
Interest.....	1,005,000	1,083,082	995,000	884,288
Principal.....	1,819,796	4,630,000	971,963	1,070,000
Total Expenditures	<u>115,794,925</u>	<u>117,459,519</u>	<u>112,216,096</u>	<u>120,932,739</u>
Excess Revenue over Expenditures	539,108	472,690	8,509,743	3,733,335
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Assets.....	32,569	62,329	635,329	110,278
Proceeds from Borrowing.....			3,955,000	
Premium on Borrowing.....			82,913	
Payments to Escrow Agent.....			(4,015,681)	
Inception of Capital Lease.....			249,401	
Transfers In.....	2,307,250	6,874,337	3,247,823	2,587,693
Transfers Out.....	(2,317,244)	(6,893,346)	(3,267,590)	(3,224,252)
Total Other Financing Sources/(Uses).....	<u>22,575</u>	<u>43,320</u>	<u>887,195</u>	<u>(526,281)</u>
Net Change in Fund Balance.....	<u>\$ 561,683</u>	<u>\$ 516,010</u>	<u>\$ 9,396,938</u>	<u>\$ 3,207,054</u>
Capitalized Capital Outlay	733,044	905,955	873,850	1,590,387
Debt Service as a percentage of noncapital expenditures.....	2.5%	4.9%	1.8%	1.6%

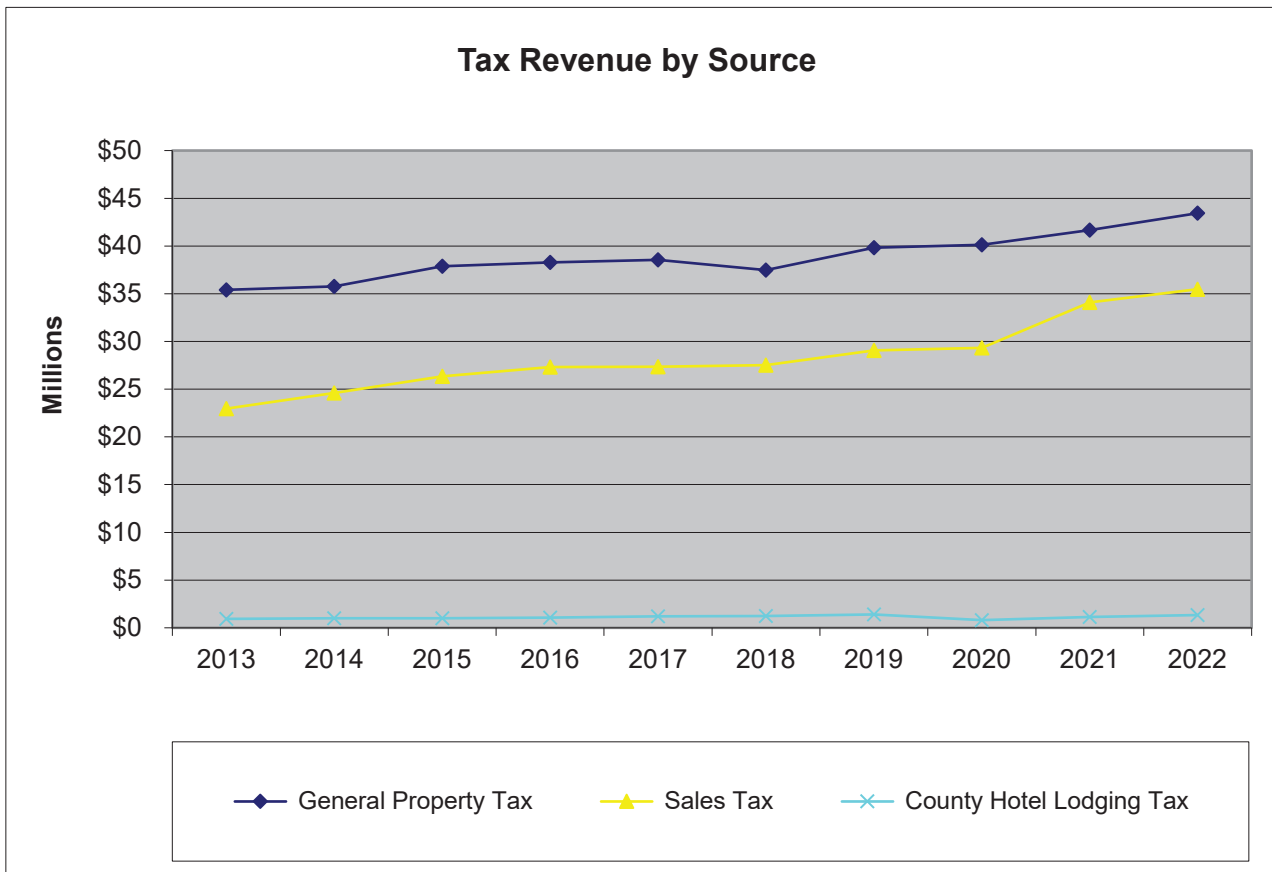
2017	2018	2019	2020	2021	2022
\$ 67,094,050	\$ 66,211,613	\$ 70,274,369	\$ 70,269,480	\$ 76,877,558	\$ 80,241,776
17,737,605	16,970,237	20,143,118	18,613,673	16,703,909	15,891,533
1,396,373	1,608,374	1,704,336	1,569,334	1,719,992	1,399,078
885,508	821,062	779,274	770,323	857,361	828,410
39,535,977	39,160,377	44,100,653	53,510,480	43,624,137	56,053,508
32,859	27,158	24,934	22,711	19,197	21,485
1,708,516	2,594,933	5,175,785	2,745,635	(954,935)	(10,010,585)
1,746,156	2,932,147	2,757,837	2,932,953	1,800,921	4,151,149
<u>130,137,044</u>	<u>130,325,901</u>	<u>144,960,306</u>	<u>150,434,589</u>	<u>140,648,140</u>	<u>148,590,048</u>
19,038,830	21,039,457	24,891,916	18,340,062	19,517,722	35,093,555
7,912,334	8,496,963	8,490,149	8,696,486	8,504,827	9,380,455
23,169,359	24,085,881	26,609,301	25,616,778	26,245,208	19,659,673
8,282,322	8,947,711	9,469,990	8,979,421	9,735,143	10,033,921
25,591,256	26,171,355	24,850,254	21,726,424	23,058,212	24,790,939
28,765,317	29,764,890	31,114,414	28,408,484	26,552,559	25,508,175
3,429,751	4,371,963	4,277,719	4,218,654	4,370,588	3,987,816
1,468,585	1,937,108	1,821,760	3,179,450	1,832,904	2,090,030
			1,008,419		801,655
250	1,632,132	2,221,566	250	250	8,394,691
847,132	793,229	740,556	697,349	559,203	1,242,881
1,550,000	1,360,000	1,230,000	3,490,000	1,245,000	1,479,312
<u>120,055,136</u>	<u>128,600,689</u>	<u>135,717,625</u>	<u>124,361,777</u>	<u>121,621,616</u>	<u>142,463,103</u>
10,081,908	1,725,212	9,242,681	26,072,812	19,026,524	6,126,945
156,984	111,332	878,134	11,165	125,015	93,301
					30,195,000
					609,413
		221,262			267,917
2,787,301	4,479,960	2,298,475	5,345,836	17,433,175	12,977,135
(2,835,453)	(4,573,192)	(3,505,595)	(5,428,859)	(17,456,362)	(13,200,312)
<u>108,832</u>	<u>18,100</u>	<u>(107,724)</u>	<u>(71,858)</u>	<u>101,828</u>	<u>30,942,454</u>
<u>\$ 10,190,740</u>	<u>\$ 1,743,312</u>	<u>\$ 9,134,957</u>	<u>\$ 26,000,954</u>	<u>\$ 19,128,352</u>	<u>\$ 37,069,399</u>
1,111,261	2,144,067	8,001,028	1,130,348	663,296	2,500,469
2.0%	1.7%	1.5%	3.4%	1.5%	2.0%

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

Year	General Property Tax	Sales Tax	County Hotel Lodging Tax	Total
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
2019	39,820,076	29,055,376	1,398,917	70,274,369
2020	40,120,763	29,343,957	804,760	70,269,480
2021	41,664,184	34,092,272	1,121,102	76,877,558
2022	43,438,093	35,476,205	1,327,478	80,241,776

% Change 2013 to 2022	General Property Tax	Sales Tax	County Hotel Lodging Tax	Total
	22.7%	54.5%	44.4%	35.3%



**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
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
2019	9,200,325	861,785	4,169,766	5,333,948	11,451,273	3,275,798	5,116,613	309,435	39,718,943
2020	9,343,677	870,163	4,212,524	5,385,834	11,563,278	3,307,842	5,166,330	333,564	40,183,212
2021	10,348,540	880,264	4,262,220	5,448,021	11,698,369	3,346,479	5,228,034	333,339	41,545,266
2022	10,894,251	926,797	4,500,812	5,731,859	12,328,811	3,450,108	5,493,984	331,262	43,657,884

% Change  
2013 to  
2022

20.0%

35.0%

60.1%

9.8%

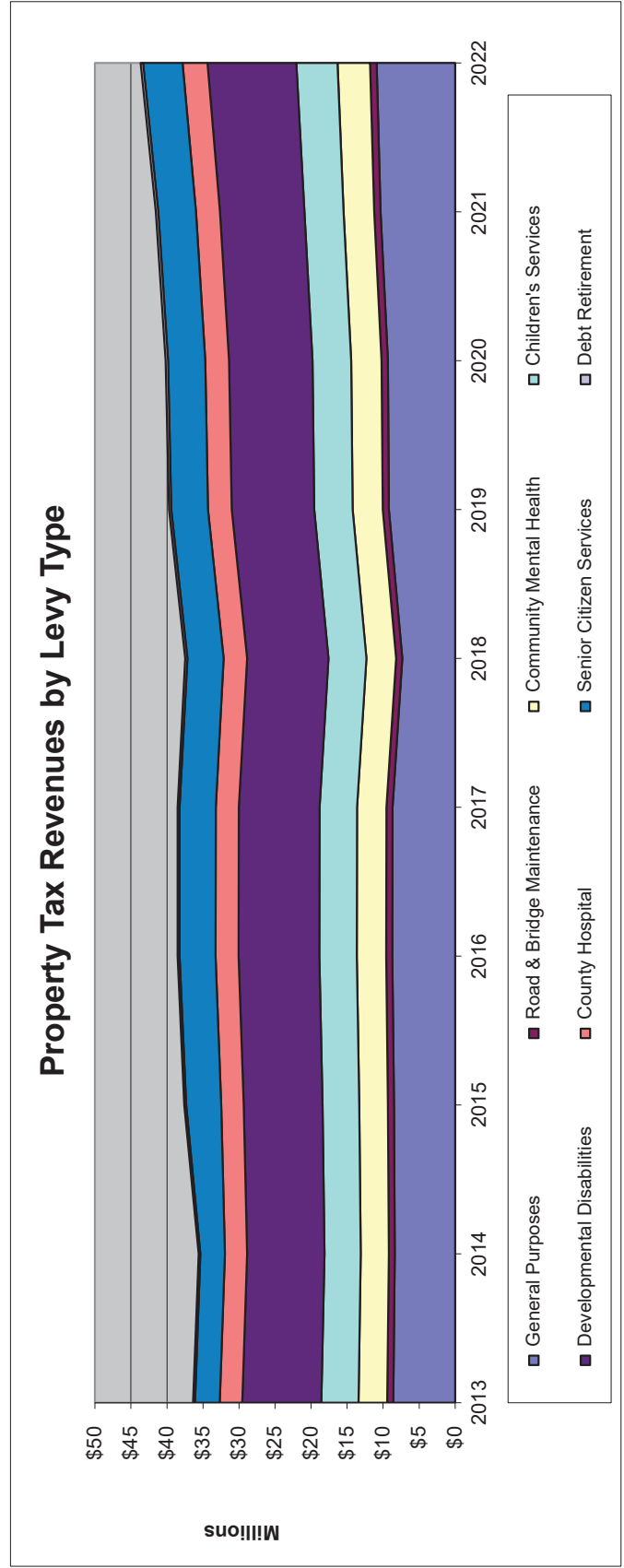
12.2%

11.4%

12.7%

11.7%

26.7%





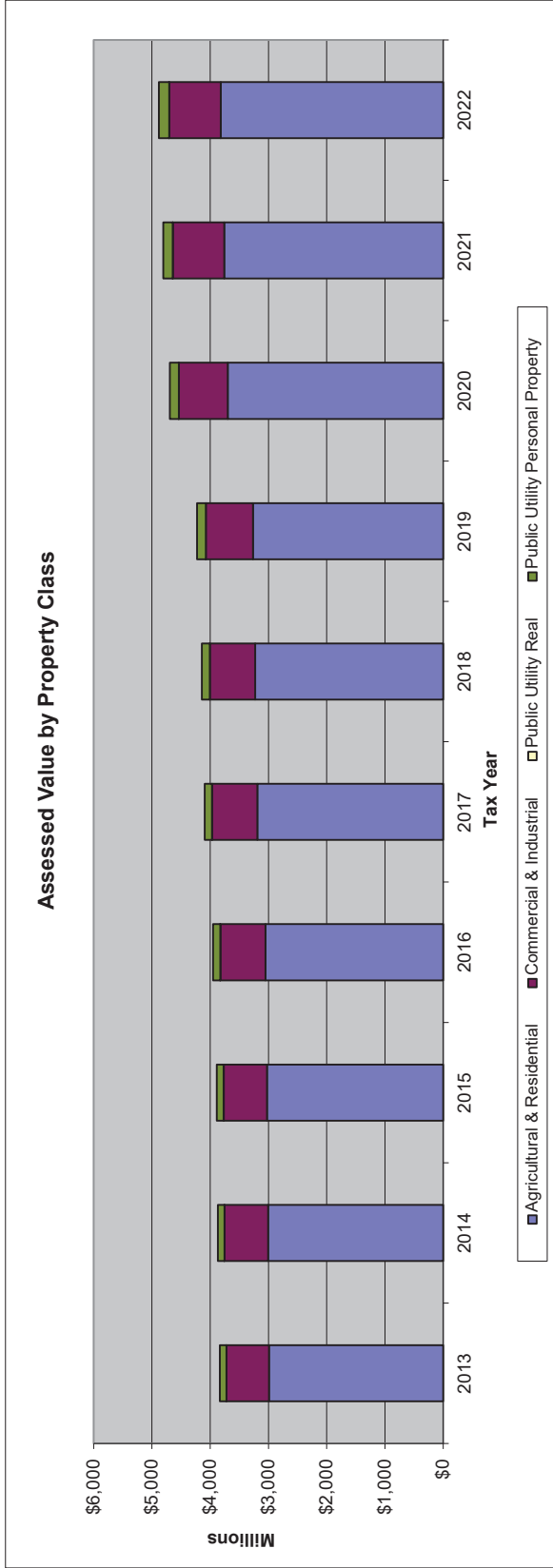
**Table 7**  
Greene County, Ohio  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years

Tax Year	Collection Year	REAL PROPERTY				Public Utility Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
		Agricultural & Residential	Commercial & Industrial	Public Utility Real	Public Utility Personal Property					
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	11.15%	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%	
2019	2020	3,266,236,250	807,234,970	815,910	151,722,440	4,226,009,570	11.65%	12,074,313,057	35.00%	
2020	2021 (R)	3,698,093,490	840,883,380	290,050	153,241,660	4,692,508,580	11.65%	13,407,167,371	35.00%	
2021	2022	3,757,644,260	884,437,600	256,520	164,295,000	4,806,633,380	11.65%	13,733,238,229	35.00%	
2022	2023	3,818,360,830	885,702,730	269,670	175,657,740	4,879,990,970	11.65%	13,942,831,343	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

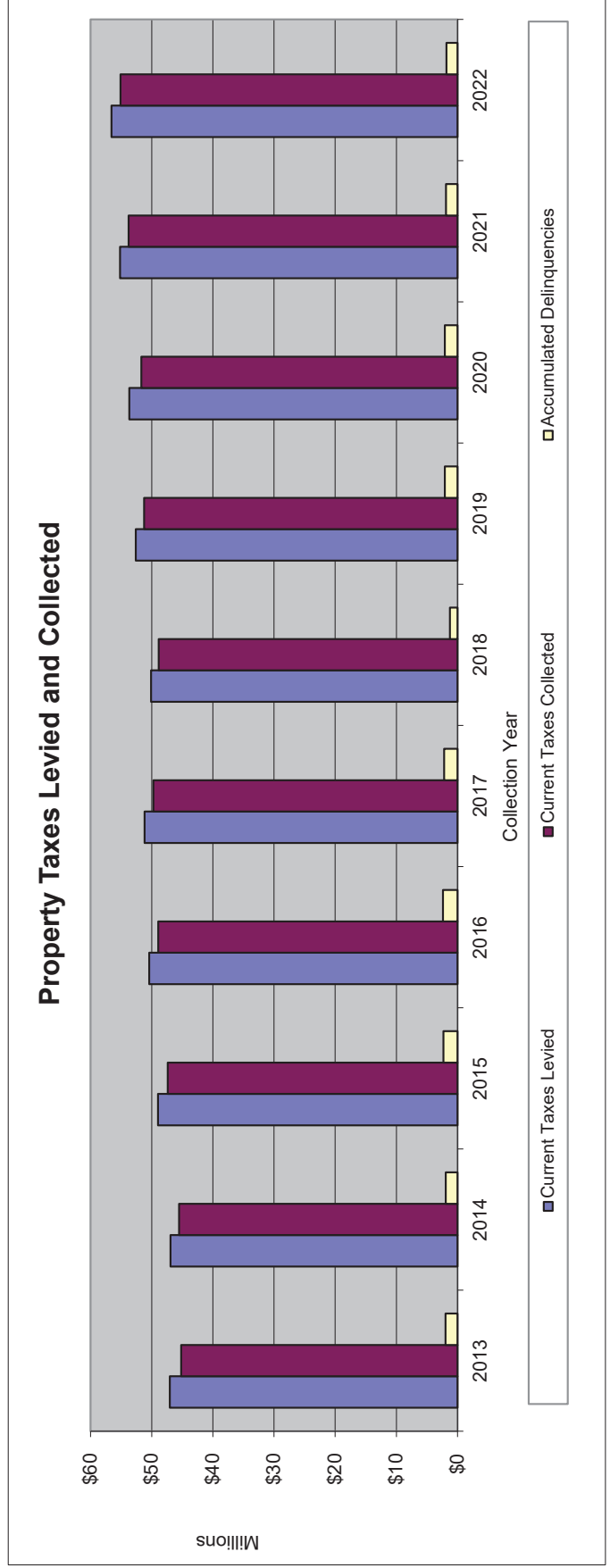
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. The 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 Collected	Total Collection as a Percentage of Total Taxes Levied	Accumulated Delinquencies
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
2018	2019	52,603,293	51,240,874	97.41%	2,071,987	1,253,478	52,494,352	2.39%	96.01%	2,071,119
2019	2020	53,656,922	51,713,077	96.38%	2,071,119	1,344,749	53,057,826	2.53%	95.21%	2,073,165
2020	2021	55,165,496	53,762,998	97.46%	2,073,165	1,319,775	55,082,773	2.40%	96.23%	1,900,742
2021	2022	56,562,873	55,117,518	97.44%	2,115,906	1,443,476	56,560,994	2.55%	96.39%	1,797,057

Source: Greene County Auditor's Office



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

County Units:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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.....	2.330	2.330	2.330	2.330	2.330	1.830	2.330	2.330	2.330	2.500
Hospital Operating.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	0.500
Development Disabilities.....	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.000
Senior Council on Aging.....	1.000	1.400	1.400	1.400	1.400	1.400	1.400	1.400	1.400	1.400
<b>Total Rates.....</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>11.650</b>	<b>11.650</b>	<b>11.650</b>	<b>11.150</b>
<b>School Districts:</b>										
Beavercreek City.....	55.100	54.900	54.150	54.150	53.840	53.000	52.750	54.970	54.710	54.470
Cedar Cliff Local.....	42.700	42.200	40.200	40.200	40.330	40.860	40.810	40.330	40.620	40.500
Fairborn City.....	52.500	52.650	52.650	52.650	55.350	55.250	55.050	59.090	58.840	58.400
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	4.480	4.320	4.320	4.300
Greeneview Local.....	33.250	32.650	32.750	32.750	32.950	32.750	32.750	32.530	32.570	32.570
Bellbrook-Sugarcreek Local.....	66.800	68.200	66.900	66.900	66.850	66.150	65.900	65.610	70.410	70.160
Xenia Community.....	46.800	47.250	47.750	47.750	47.600	46.350	46.380	45.030	47.190	46.900
Yellow Springs Exempted.....	70.950	70.600	71.000	71.000	69.900	69.150	68.920	66.580	66.430	66.040
<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.....	30.250	30.250	30.000	30.000	30.000	30.260	30.250	29.200	29.050	29.500
Great Oaks Vocational.....	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Huber Height City.....	n/a	n/a	64.540	64.540	64.050	64.050	64.050	63.550	63.550	63.550
Kettering City.....	82.090	82.190	82.190	84.590	84.460	90.450	90.450	89.700	89.380	95.370
Miami Valley JVS.....	n/a	n/a	2.580	2.580	4.010	4.010	4.010	3.960	3.960	3.930
Southeastern Local.....	41.390	40.600	40.610	40.610	40.320	40.330	40.990	40.520	40.480	39.860
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.....	52.180	53.440	53.440	53.440	53.440	58.120	55.480	55.480	52.900	52.000
Wilmington City.....	26.375	26.300	26.300	26.300	26.300	26.300	26.200	24.800	24.800	24.800
<b>Corporations:</b>										
Beavercreek City.....	14.100	17.800	17.800	17.800	18.600	18.580	18.580	18.880	18.600	20.750
Bellbrook City.....	19.500	19.500	19.500	19.500	19.500	19.500	21.250	21.250	21.250	21.250
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village.....	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	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	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
Dayton City.....	n/a	n/a	n/a	9.800	9.800	9.800	9.800	9.800	9.800	9.800
Fairborn City.....	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300
Jamestown Village.....	20.700	20.700	20.700	20.700	20.700	20.700	20.700	20.700	23.000	23.000
Kettering City.....	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.630	6.630	6.630
Spring Valley Village.....	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.950	13.950
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.....	9.900	9.900	9.900	9.900	12.100	12.100	12.100	12.100	12.100	12.100
Beavercreek.....	14.550	14.550	14.950	14.950	14.950	15.850	15.850	19.350	19.350	19.350
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	8.450	9.900	9.900	9.900	9.900
Jefferson.....	6.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600
Miami.....	5.900	5.900	5.900	5.900	5.900	8.300	7.850	7.400	7.400	10.400
New Jasper.....	7.700	7.700	7.700	7.700	9.200	9.200	9.200	9.200	11.200	11.200
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	6.650	6.650	7.650	7.650	7.650	7.650	9.650	9.650
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	15.500	16.500	17.500	19.500	19.500
Sugarcreek.....	20.000	20.000	20.000	20.000	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>										
Beavercreek Township Park Dist.....	n/a	n/a	n/a	n/a	0.050	0.050	0.050	0.050	0.050	0.050
Bellbrook-Sugarcreek Park District....	1.700	1.700	1.700	1.700	1.700	1.700	2.300	2.300	2.300	2.300
District Health Fund.....	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
Greene County Library.....	1.000	1.000	1.900	1.900	1.900	1.900	1.900	1.900	1.900	1.900
Greene County Park District.....	n/a	n/a	0.900	0.900	0.900	0.900	0.900	0.900	0.900	0.900

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	2022			2013		
	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	\$ 113,731,900	2.37%	1	\$ 101,727,310	2.65%	1
Greene Town Center LLC	45,197,260	0.94%	2	48,804,360	1.27%	2
MFC Beavercreek LLC	33,923,060	0.71%	3	36,210,280	0.94%	3
Vectren Energy Delivery	32,528,360	0.68%	4	9,647,250	0.25%	6
Columbia Gas	16,918,120	0.35%	5		0.00%	
Beavercreek Medical Center	14,899,210	0.31%	6		0.00%	
Beavercreek Towne Station LLC	10,758,650	0.22%	7		0.00%	
Ashton Brooke LLC	10,397,920	0.22%	8	10,350,870	0.27%	5
Wright Patt Credit Union Inc	9,939,900	0.21%	9		0.00%	
Technology Court LLC	8,505,000	0.18%	10		0.00%	
Kettering Adventist Healthcare				14,343,260	0.37%	4
Acropolis 29 LLC				8,081,000	0.21%	7
Cemex				7,964,030	0.21%	8
MV-RG II				7,210,030	0.19%	9
Rockies Express Pipeline LLC				6,416,200	0.17%	10
<b>Total</b>	<b>\$ 296,799,380</b>	<b>6.17%</b>		<b>\$ 250,754,590</b>	<b>6.53%</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.
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
2019	13.13	4.49	24.31	7.60
2020	13.13	4.49	24.31	7.60
2021	13.13	4.49	24.31	7.60
2022	13.13	4.49	24.31	7.60

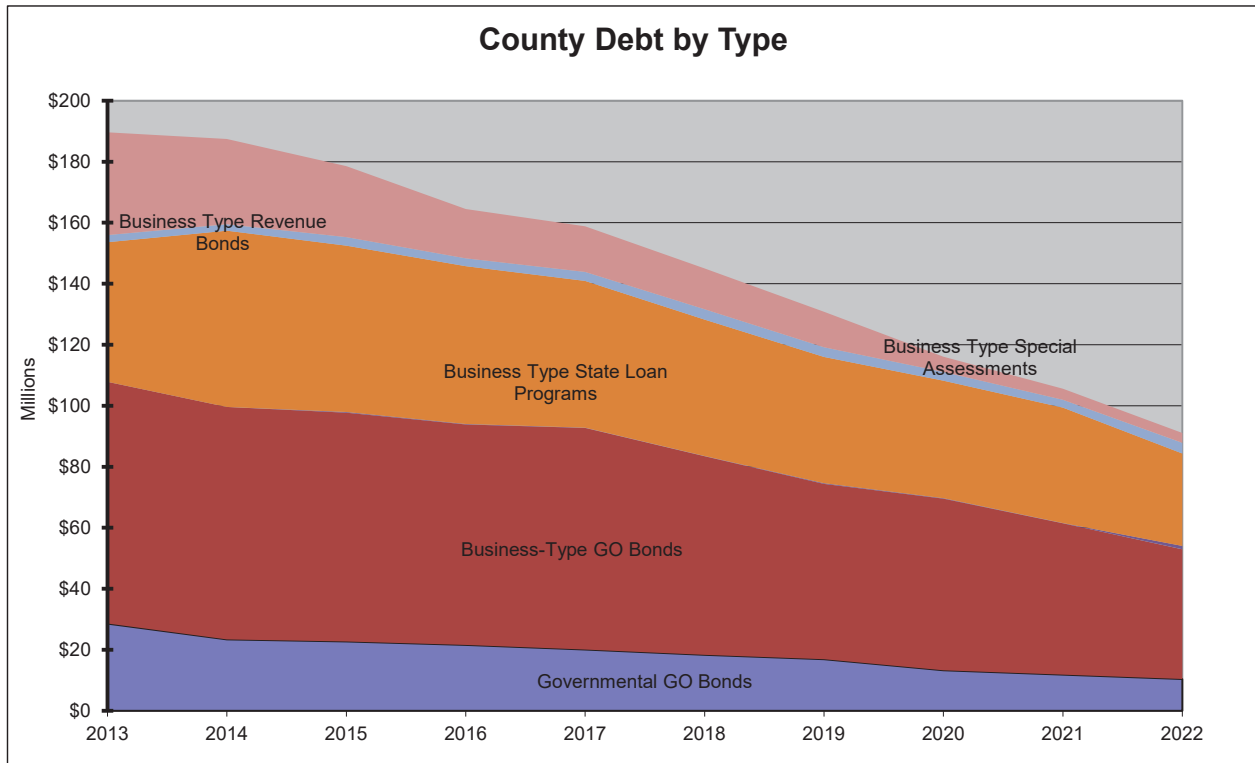
Source: Greene County Sanitary Engineer

**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	(c) General Obligation Bonds (b)				Revenue Bonds	Capital Leases
2013	28,570,993	79,263,646	\$ 107,834,639	2.81%	660.04	-	-
2014	23,409,978	76,159,874	\$ 99,569,852	2.57%	607.23	-	-
2015	22,741,341	74,966,100	\$ 97,707,441	2.51%	597.93		199,521
2016	21,550,818	72,317,483	\$ 93,868,301	2.38%	571.38		149,641
2017	20,061,794	72,640,683	\$ 92,702,477	2.26%	560.78		99,761
2018	18,347,811	65,106,765	\$ 83,454,576	2.01%	502.65		49,881
2019	16,939,074	57,417,638	\$ 74,356,712	1.76%	443.85		221,262
2020	13,277,702	56,258,535	\$ 69,536,237	1.48%	413.84		132,542
2021	11,812,179	49,659,740	\$ 61,471,919	1.28%	365.01		90,525
2022	10,423,151	42,534,017	\$ 52,957,168	1.09%	314.37	30,804,413	1,067,115

Source: Personal Income from the Bureau of Economic Analysis

- (a) - 2021 information is the latest available
- (b) - Business-Type general obligation bonds are intended to be repaid with revenues generated from proprietary activities.
- (c) - Amounts for general bonded debt and revenue bonds are reported at carrying value, net of related premiums, discounts and adjustments.



Other Business-Type Activities Debt			Personal Income			
OWDA/OPWC Loans	Special Assessment Bonds	(c) Revenue Bonds	Total Primary Government	Total (in thousands)	Total Debt Outstanding as a Percentage of Personal Income	Total Debt Per Capita
45,743,797	2,334,200	33,718,930	189,631,566	6,940,769	2.73%	1,160.70
57,818,889	2,085,700	27,957,854	187,432,295	7,250,757	2.59%	1,143.06
54,587,689	2,812,000	23,255,742	178,562,393	7,566,778	2.36%	1,092.73
51,730,898	2,553,300	16,162,028	164,464,168	7,799,258	2.11%	1,001.10
48,138,695	2,934,176	14,962,343	158,837,452	8,195,143	1.94%	960.85
44,700,162	3,392,418	13,417,353	145,014,390	8,462,332	1.71%	873.42
41,444,709	3,124,055	11,639,459	130,786,197	8,746,716	1.50%	780.68
38,569,305	2,844,800	4,983,894	116,066,778	9,296,265	1.25%	690.77
37,790,175	2,569,421	3,639,640	105,561,680	9,831,598 (a)	1.07%	626.81
30,305,594	3,514,768	3,220,393	121,869,451	9,831,598 (a)	1.24%	723.45

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

	2013	2014	2015	2016
Total of All County Bonded Debt (A) .....	\$ 146,362,985	\$ 133,199,527	\$ 124,834,491	\$ 112,583,629
Total of All County Bond Anticipation Notes.....	150,000	1,281,000	110,000	2,410,000
Total of All County Debt Outstanding.....	<u>146,512,985</u>	<u>134,480,527</u>	<u>124,944,491</u>	<u>114,993,629</u>
Debt Exempt From Computation:				
Governmental Activities:				
Revenue Bonds.....	-	-	-	-
Business-type Activities:				
Special Assessment Bonds.....	2,334,200	2,085,700	2,812,000	2,553,300
Revenue Bonds.....	33,718,930	27,957,854	23,255,742	16,162,028
General Obligation Bonds.....	81,258,908	78,777,998	74,966,100	72,317,483
Bond Anticipation Notes.....	-	1,148,000	-	2,410,000
Total Exempt Debt.....	<u>117,312,038</u>	<u>109,969,552</u>	<u>101,033,842</u>	<u>93,442,811</u>
Net Debt.....	29,200,947	24,510,975	23,910,649	21,550,818
County Valuation.....	3,833,550,750	3,869,494,110	3,887,391,890	3,950,931,210
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
	\$100,000,000 - \$300,000,000	1.50%	3,000,000	3,000,000
	More than \$300,000,000	2.50%	<u>88,338,769</u>	<u>91,273,280</u>
Total Direct Debt Limitation.....			<u>94,338,769</u>	<u>97,273,280</u>
Net Debt.....			<u>29,200,947</u>	<u>21,550,818</u>
Unvoted Legal Debt Margin.....	<u>\$ 65,137,822</u>	<u>\$ 70,726,378</u>	<u>\$ 71,774,148</u>	<u>\$ 75,722,462</u>
Net Debt as a Percentage of the Direct Debt Limit.....	30.95%	25.74%	24.99%	22.15%

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

2017	2018	2019	2020	2021	2022
\$ 110,598,996	\$ 100,264,347	\$ 89,120,226	\$ 77,184,800	\$ 67,499,421	\$ 90,496,742
990,000	-	-	-	-	-
<u>111,588,996</u>	<u>100,264,347</u>	<u>89,120,226</u>	<u>77,184,800</u>	<u>67,499,421</u>	<u>90,496,742</u>
-	-	-	-	-	30,804,413
2,934,176	3,392,418	3,124,055	2,844,800	2,569,421	3,514,768
14,962,343	13,417,353	11,639,459	4,680,000	3,440,000	3,220,393
72,640,683	65,106,765	57,417,638	55,400,000	48,475,000	42,534,017
990,000	-	-	-	-	-
<u>91,527,202</u>	<u>81,916,536</u>	<u>72,181,152</u>	<u>62,924,800</u>	<u>54,484,421</u>	<u>80,073,591</u>
20,061,794	18,347,811	16,939,074	14,260,000	13,015,000	10,423,151
4,095,532,310	4,143,396,780	4,226,009,570	4,692,508,580	4,806,633,380	4,879,990,970
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
94,888,308	96,084,920	98,150,239	109,812,715	112,665,835	114,499,774
<u>100,888,308</u>	<u>102,084,920</u>	<u>104,150,239</u>	<u>115,812,715</u>	<u>118,665,835</u>	<u>120,499,774</u>
20,061,794	18,347,811	16,939,074	14,260,000	13,015,000	10,423,151
<u>\$ 80,826,514</u>	<u>\$ 83,737,109</u>	<u>\$ 87,211,165</u>	<u>\$ 101,552,715</u>	<u>\$ 105,650,835</u>	<u>\$ 110,076,623</u>
19.89%	17.97%	16.26%	12.31%	10.97%	8.65%



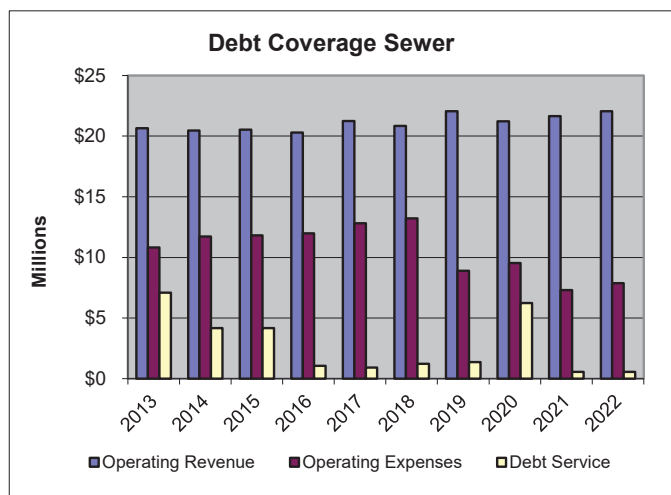
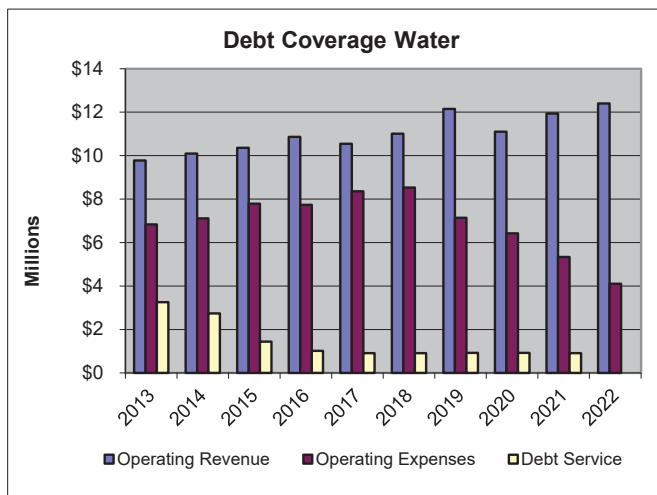
**Table 14**  
 Greene County, Ohio  
 Pledged Revenue Coverage - Revenue Bonds  
 Last Ten Fiscal Years

Water Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
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
2019	12,152,297	7,137,754	5,014,543	790,000	130,463	5.45
2020	11,104,836	6,426,004	4,678,832	830,000	88,987	5.09
2021	11,938,573	5,333,411	6,605,162	865,000	45,412	7.26
2022	12,397,457	4,100,967	8,296,490			

Sewer Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
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
2019	22,054,876	8,897,347	13,157,529	900,000	470,035	9.60
2020	21,213,003	9,541,906	11,671,097	5,800,000	433,760	1.87
2021	21,653,072	7,301,890	14,351,182	375,000	182,725	25.73
2022	22,064,065	7,882,827	14,181,238	390,000	164,400	25.58

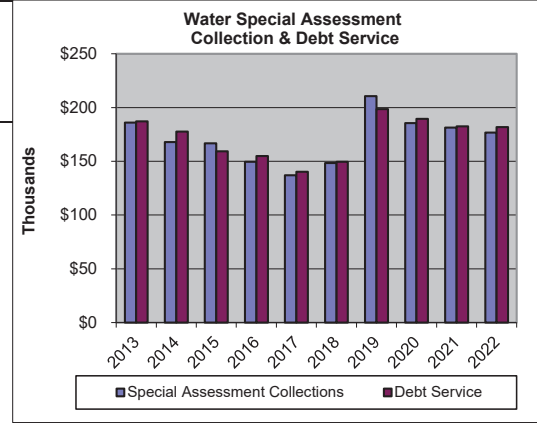


**Table 15**

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

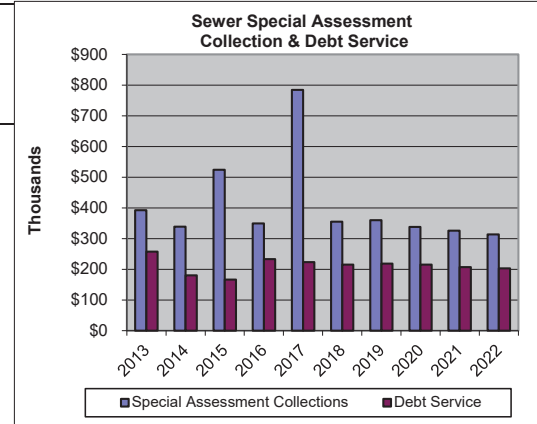
**Water Special Assessment Bonds**

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2013	186,077	
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
2019	210,646	108,113	90,461	1.06
2020	185,480	117,130	72,231	0.98
2021	181,298	115,129	67,312	0.99
2022	176,627	119,411	62,430	0.97



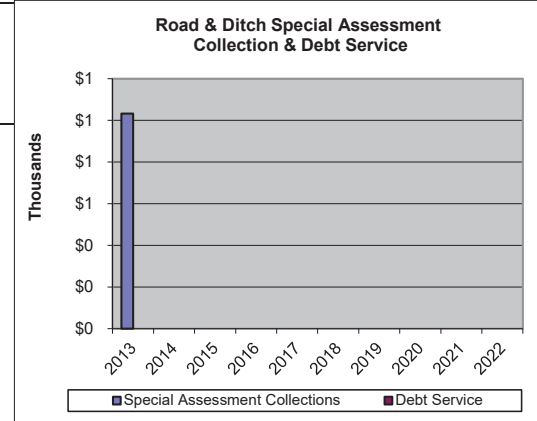
**Sewer Special Assessment Bonds**

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2013	392,500	
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
2019	360,054	160,250	58,365	1.65
2020	338,344	162,125	52,661	1.58
2021	325,605	160,250	46,867	1.57
2022	313,268	162,125	40,558	1.55



**Road & Ditch Special Assessment Bonds**

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2013 *	1,032	
2014	-	-	-	N/A
2015	-	-	-	N/A
2016	-	-	-	N/A
2017	-	-	-	N/A
2018	-	-	-	N/A
2019	-	-	-	N/A
2020	-	-	-	N/A
2021	-	-	-	N/A
2022	-	-	-	N/A



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

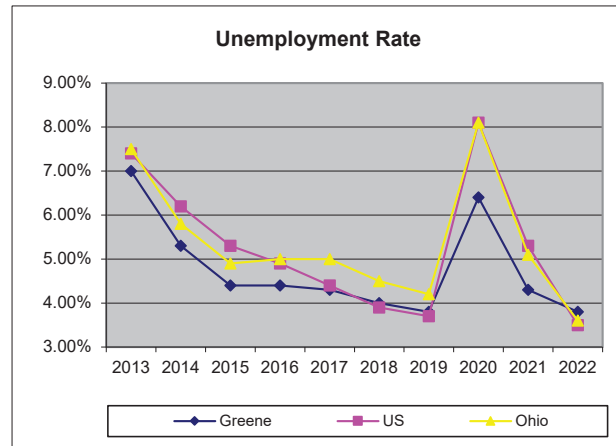
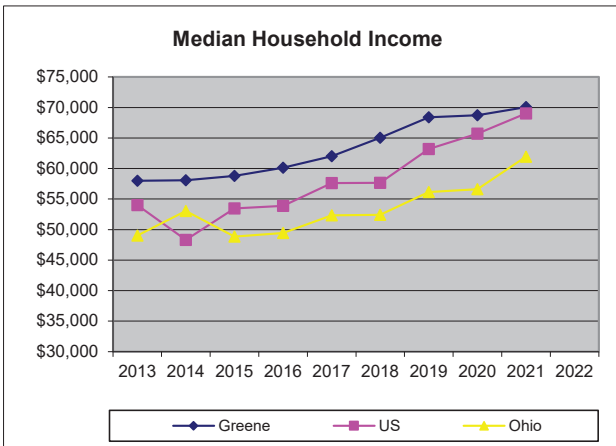
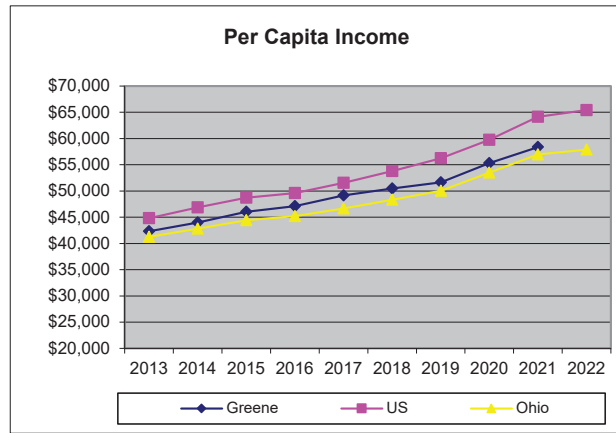
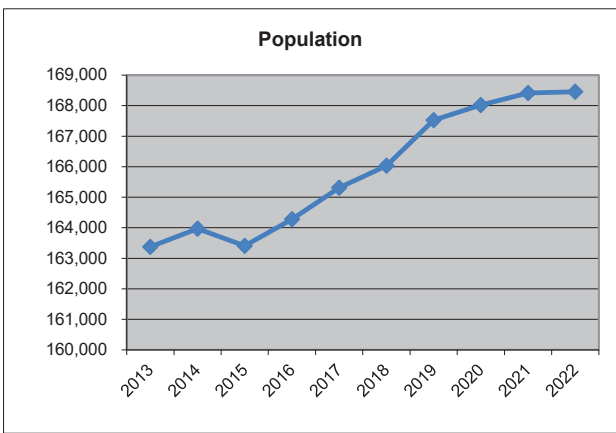
(2) - Debt service per special assessment bond amortization schedules

\* - 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
2013	163,377	6,940,769	42,483	57,992	7.0%
2014	163,974	7,249,014	44,208	58,080	5.3%
2015	163,410	7,564,822	46,294	58,775	4.4%
2016	164,284	7,796,912	47,460	60,113	4.4%
2017	165,309	8,179,620	49,481	62,018	4.3%
2018	166,030	8,437,793	50,821	65,032	4.0%
2019	167,528	8,743,070	52,189	67,109	3.8%
2020	168,025	9,291,792	55,300	68,720	6.4%
2021	168,412	9,828,958	58,363	68,720	4.3%
2022	168,456	9,831,598	(d)	70,055	3.8%

Source: Bureau of Economic Analysis  
(d) - 2021 latest informaton available



**Table 17**

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

	2022			2013		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Wright-Patterson Air Force Base	32,000	39.17%	1	27,000	34.05%	1
Wright State University	1,945	2.38%	2	2,385	3.01%	3
Greene County	1,072	1.31%	3	985	1.24%	4
Wright-Patt Credit Union	1,029	1.26%	4	772	0.97%	6
Beavercreek City Schools	1,026	1.26%	5	980	1.24%	5
Unison Industries	1,000	1.22%	6	700	0.88%	7
Air Force Institute of Technology	735	0.90%	7	636	0.80%	8
Cedarville University	604	0.74%	8			
Central State University	425	0.52%	9			
Jeff Schmidt Auto Group	400	0.49%	10			
Kettering Health Network				2,476	3.12%	2
Teleperformance USA				650	0.96%	9
CACI				650	0.82%	10
<b>Total</b>	<b>40,236</b>	<b>49.25%</b>		<b>36,584</b>	<b>46.27%</b>	

Source: Greene County Auditor's Office

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Governmental Activities:</b>										
<b>Legislative &amp; Executive:</b>										
Commissioners.....	12	12	12	9	9	6	6	5	11	10
Auditor.....	21	19	17	12	16	14	16	17	15	18
Treasurer.....	9	6	6	6	6	6	6	6	7	7
Personnel.....	5	4	5	3	4	5	4	4	4	4
Risk Management.....	4	4	4	4	4	3	4	3	3	3
Data Processing**.....	8	7	7	8	7	12	12	10	11	11
Board of Elections.....	13	8	8	8	7	8	8	8	12	12
Prosecutor.....	31	29	31	28	26	31	28	28	32	30
Recorder.....	10	9	10	9	9	8	9	9	10	10
County Services.....	30	27	31	23	22	23	23	22	23	21
Service Garage.....	3	3	3	3	3	3	3	3	3	3
Records & Information.....	3	2	3	3	3	3	3	3	4	3
<b>Judicial:</b>										
Common Pleas Court.....	43	37	38	33	34	33	36	35	47	34
Probate Court.....	7	6	6	5	5	5	4	5	7	6
Juvenile Court.....	60	51	48	45	43	44	44	43	51	30
Domestic Relations Court.....	16	14	13	12	12	11	11	11	13	11
Public Defender.....	5	5	5	6	6	9	9	10	10	11
Clerk of Courts.....	23	19	21	14	15	15	15	16	15	17
<b>Public Safety:</b>										
Sheriff.....	128	131	131	146	146	152	159	153	154	150
Juvenile Detention.....	51	39	39	40	39	37	38	38	47	38
Building Regulations.....	11	11	11	11	11	11	13	14	14	13
Coroner.....	5	5	5	4	4	4	4	4	5	4
<b>Public Works:</b>										
Engineer & Highway.....	46	39	39	37	37	38	36	36	38	41
Environmental Services.....	11	7	6	6	5	6	6	6	5	5
Wide Area Network**.....	3	4	5	5	5	-	-	-	-	-
<b>Health:</b>										
Animal Control.....	14	10	9	9	9	8	10	10	13	11
Developmental Disabilities.....	131	123	132	124	119	109	76	76	77	80
<b>Human Services:</b>										
County Home*.....	68	51	58	52	55	43	43	40	2	-
Children's Services.....	17	12	5	5	5	5	5	6	4	5
Family & Children First Council*.....	6	5	6	11	8	9	5	5	13	9
Job & Family Services.....	143	147	147	145	140	137	137	125	123	117
Today Center for Adults***.....	7	6	3	3	3	2	2	-	-	-
Veterans' Services.....	13	7	8	6	5	6	7	7	14	7
<b>Conservation &amp; Recreation:</b>										
Parks & Trails.....	29	28	28	27	30	32	30	30	25	29
<b>Community and Economic Development:</b>										
Convention & Visitor's Bureau.....	6	5	5	5	5	5	6	6	7	7
Department of Development.....	6	5	6	6	5	6	6	5	6	6
Water.....	34	33	32	35	34	36	33	33	35	34
Sewer.....	40	40	43	41	41	43	42	46	46	45
<b>Total.....</b>	<b>1,081</b>	<b>978</b>	<b>993</b>	<b>956</b>	<b>944</b>	<b>928</b>	<b>899</b>	<b>878</b>	<b>906</b>	<b>842</b>

\* The County Home ceased operations in 2021  
 \*\*Starting in 2018, Wide Area Network and Data Processing were merged into one department.  
 \*\*\* Today Center for Adults ceased operations in 2019  
 Source: Greene County Auditor's Office

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Elected Officials</b>										
Commissioners (3).....	\$ 65,620	\$ 65,620	\$ 65,620	\$ 72,346	\$ 72,346	\$ 72,346	\$ 72,346	\$ 72,346	\$ 81,157	\$ 82,577
Auditor.....	79,754	79,754	79,754	79,754	79,754	79,754	86,565	96,295	97,928	99,589
Clerk of Courts.....	61,247	61,247	61,247	67,525	67,525	67,525	67,525	67,525	75,749	77,075
Coroner.....	51,209	51,209	51,209	56,458	56,458	56,458	56,458	56,458	63,334	64,442
Engineer.....	95,193	95,193	95,193	104,950	104,950	104,950	104,950	115,707	137,732	139,792
Prosecutor.....	115,703	115,703	115,703	127,563	127,563	133,941	140,638	140,638	145,603	148,151
Recorder.....	57,232	57,232	57,232	63,098	63,098	63,098	63,098	63,098	70,783	72,022
Sheriff.....	84,522	84,522	84,522	93,186	93,186	97,846	102,737	102,737	106,364	108,226
Treasurer.....	61,247	61,247	61,247	67,525	67,525	67,525	70,706	74,446	75,749	77,075
<b>Appointed Officials</b>										
County Administrator.....	134,073	101,022	114,046	119,787	123,160	140,279	144,486	151,052	149,873	167,544
Sanitary Engineer / Director of Public Works.....	96,589	99,385	102,336	105,414	106,631	102,753	113,355	118,046	113,036	118,269
Developmental Disabilities Superintendent.....	158,005	144,187	147,430	150,010	155,283	158,779	162,170	167,194	166,860	176,238
Job and Family Services Director.....	83,653	85,726	88,275	90,917	91,966	95,308	99,899	105,971	105,970	117,915
Director of Greenwood Manor.....	80,180	78,542	78,042	82,722	83,676	86,994	86,336	94,194	88,870	n/a
Maintenance Director.....	59,910	65,000	69,618	71,698	71,698	77,969	49,147	75,610	73,662	81,786
Court Administrator.....	68,217	66,810	69,618	81,952	71,708	73,202	66,703	78,308	76,141	129,938
Director of Personnel.....	84,781	79,560	81,616	81,162	57,253	57,253	80,172	91,105	87,015	100,298
Director of Emergency Management.....	65,971	67,609	69,618	71,698	72,525	82,541	81,846	88,887	86,823	75,171
Director of Information Technology.....	92,348	92,936	94,806	97,656	98,406	101,603	102,024	107,617	105,652	116,126

N/A - Position either did not exist or was unfilled for the year.

**Table 20**  
Greene County Auditor's Office - Greene County Payroll Journal Summary

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Elected Officials</b>										
Commissioners (3).....	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	(a)
Auditor.....	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	(a)
Clerk of Courts.....	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	(a)
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	(a)
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	(a)
Prosecutor.....	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	(a)
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	(a)
Sheriff.....	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	(a)
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	(a)

(a) - Due to changes in Ohio Law elected officials are no longer required to have surety bond coverage if they are converted by the county insurance.

Source: Greene County Auditor's Office

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

		2013	2014	2015	2016
Adult Probation	Average yearly case load	980	635	1,053	981
Auditor	Vendor's licenses sold	269	80	55	71
	Warrants processed	26,808	27,122	28,108	29,033
	Real estate transfers	5,417	5,289	5,707	5,930
	Homestead applications	12,885	12,809	12,495	12,248
Board of Develop. Disabilities	Client services provided	2,775	2,942	2,920	828
Board of Elections	Number of registered voters	110,814	111,890	106,864	115,243
	Number of voters in last general election	20,581	49,065	49,317	83,842
	Percentage of registered voters who voted	18.57%	43.85%	46.15%	72.75%
Building Regulations	Number of permits issued	4,325	4,380	4,722	4,561
	Number of inspections performed	14,560	14,071	14,810	15,638
Children's Services	Total referrals	1,111	981	1,268	1,425
	Total children in placement	175	197	154	128
	Children terminated from custody	69	76	128	131
	Adoptions finalized	11	4	11	16
Clerk of Courts	Title Transactions	381,192	387,537	383,214	69,063
	New Cases Filed	7,136	7,992	6,116	5,714
Commissioners	Number of resolutions	761	733	771	726
	Number of meetings	64	62	62	52
Common Pleas Court	Number of civil cases filed	950	845	887	859
	Number of criminal cases filed	654	714	757	657
	Number of domestic cases filed	833	830	782	832
Convention & Visitor's Bureau	Room nights generated	30,500	43,465	42,930	43,470
Coroner	Cases investigated	635	733	764	745
	Autopsies conducted	92	124	107	115
County Engineer & Bridge	Bridges inspected	283	283	166	180
	Centerline miles painted	257	344	257	277
	Edge line miles	359	428	339	317
Domestic Relations Court	Divorces	308	311	315	312
	Dissolutions	197	216	187	215
	Civil Protection Orders	323	268	242	277
Fairborn Municipal Court	Traffic/Criminal Cases	13,516	15,187	14,258	13,117
	Civil Cases	1,440	1,705	1,583	1,840
	Small Claims Cases	232	209	152	196
Juvenile Court	Diversion cases	466	396	461	499
	Delinquency cases	592	557	574	583
	Unruly child cases	47	37	41	44
Prosecutor	Number of cases - criminal	670	426	760	652
	Number of cases - civil	320	311	114	381
Recorder	Number of deeds recorded	4,284	4,228	4,617	4,943
	Number of mortgages recorded	7,193	4,885	5,240	5,810
	Number of military discharges recorded	12	15	17	157
Records & Information	Information requests processed	846	949	1,024	1,067
	Boxes transferred in	117	391	542	340
	Boxes transferred out	96	48	216	171
Sanitary Engineer	Water connections	17,181	17,297	17,453	17,679
	Water consumption (Million gallons)	1,499	1,427	1,442	1,848
	Sewer connections	23,222	23,366	23,555	23,734
	Wastewater treated (Million gallons)	4,738	5,000	6,034	5,275
Treasurer	Number of parcels	73,420	73,594	73,596	74,025
	Real estate tax collections	\$ 220,337,209	\$ 228,423,160	\$ 238,273,411	\$ 250,142,095
Xenia Municipal Court	Traffic/Criminal Cases	12,459	11,968	11,511	11,655
	Civil Cases	1,059	1,079	951	1,145
	Small Claims Cases	149	117	108	131

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.

2017	2018	2019	2020	2021	2022
973	704	982	1,303	1,253	1,065
332	314	298	305	395	365
27,955	29,247	29,539	26,076	24,572	26,817
5,939	6,022	6,076	6,386	7,048	6,360
12,058	11,522	11,290	10,964	11,001	10,469
1,000	1,037	1,058	1,078	1,108	1,112
115,345	117,958	112,802	118,938	106,330	117,871
33,688	79,364	25,847	89,627	30,376	67,350
29.21%	67.28%	22.91%	75.36%	28.57%	56.30%
4,892	4,976	6,039	4,882	5,521	4,648
16,278	19,927	21,464	18,973	20,156	20,008
1,573	1,211	1,008	834	709	589
257	203	213	180	169	139
98	70	70	65	56	68
15	14	21	12	9	17
57,987	58,100	60,305	54,719	57,746	35,626
6,938	6,529	6,478	7,836	7,846	7,800
760	741	765	716	753	857
52	52	52	50	52	52
819	784	855	648	584	755
783	1,056	897	810	676	601
797	741	763	540	510	464
50,980	50,000	55,000	22,000	39,000	52,130
912	989	1,013	1,220	1,269	1,269
143	120	122	120	122	181
283	283	284	283	283	283
235	258	272	163	240	270
356	329	348	250	342	322
345	319	332	261	287	250
190	231	207	197	223	199
191	284	312	282	319	141
18,156	16,920	15,605	12,109	12,194	9,552
1,665	1,601	1,909	1,216	1,332	1,579
102	318	208	102	229	199
485	341	366	200	239	193
621	466	496	399	247	359
56	54	77	54	45	50
783	1,056	894	1,043	677	601
515	272	367	648	584	739
5,029	6,056	6,076	6,309	7,074	5,432
5,473	5,153	5,765	8,284	9,379	6,127
334	290	217	89	58	101
667	1,339	1,632	1,318	1,614	1,388
1,718	1,497	8,089	142	515	7,293
154	260	135	76	146	8,000
17,839	17,978	18,206	18,428	18,625	18,801
1,834	1,872	1,958	2,005	1,967	1,982
23,937	24,224	24,451	24,659	24,900	25,062
6,102	6,165	5,852	5,480	5,598	5,782
74,472	75,198	75,130	75,647	76,315	76,763
\$ 256,070,244	\$ 262,493,631	\$ 265,729,992	\$ 284,638,207	\$ 300,475,834	\$ 313,370,339
11,440	11,243	10,663	7,395	7,777	7,825
1,623	1,291	1,543	1,030	1,107	1,056
69	84	92	72	53	64



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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>County Engineer</b>										
Roads (in miles).....	324	324	324	324	324	324	324	324	324	324
Bridges.....	283	283	283	283	283	284	284	283	283	283
<b>Parks &amp; Trails</b>										
Parks/Reserves.....	45	45	45	45	45	47	47	47	47	47
Bike Path (in miles).....	62	62	62	62	62	62	62	62	62	62
<b>Water System</b>										
Water Lines (in miles).....	366	366	366	366	394	397	406	414	418	420
Water Customers.....	17,181	17,297	17,453	17,679	17,839	17,978	18,206	18,248	18,625	18,907
Elevated Storage Tanks.....	14	13	13	13	13	13	13	13	13	13
<b>Sewer System</b>										
Sewer Lines (in miles).....	416	416	416	420	427	429	429	429	441	443
Sewer Customers.....	23,222	23,366	23,555	23,734	23,937	24,224	24,451	24,659	24,900	25,166

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



**CLARK SCHAEFER HACKETT**  
BUSINESS ADVISORS

**Greene County**  
**Greene County, Ohio**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2022

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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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the "County"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2023.

**Report on Internal Control Over Financial Reporting**

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

**Report on Compliance and Other Matters**

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

**County's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**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  
July 31, 2023

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE; AND REPORT ON 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**

***Opinion on Each Major Federal Program***

We have audited Greene County, Ohio's (the "County") compliance with the types of compliance requirements identified as subject to audit 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, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the 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, 2022.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of 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 the County as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated July 31, 2023, 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 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 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  
July 31, 2023



**GREENE COUNTY FINANCIAL CONDITION**  
**GREENE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2022 Disbursements
<b>UNITED STATES DEPARTMENT OF AGRICULTURE:</b>				
<i>(Passed through Ohio Department of Education)</i>				
Child Nutrition Cluster:				
School Breakfast Program	N/A	10.553		\$ 24,312
National School Lunch Program	N/A	10.555		53,197
Total Child Nutrition Cluster				<u>77,509</u>
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2021-11-5930/G-22223-11-6930	10.561		532,704
Total SNAP Cluster				<u>532,704</u>
<b>Total United States Department of Agriculture</b>				<b><u>610,213</u></b>
<b>UNITED STATES DEPARTMENT OF COMMERCE:</b>				
Economic Development Administration:				
<i>(Passed through Ohio Department of Development)</i>				
Economic Development Cluster:				
Economic Adjustment Assistance	SE2001SA	11.307		258,186
Total Economic Development Cluster				<u>258,186</u>
<b>Total United States Department of Commerce</b>				<b><u>258,186</u></b>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</b>				
<i>(Passed through Ohio Department of Development)</i>				
Community Development Block Grants (CDBG)/State's Program and Non-Entitlement Grants in Hawaii				
Total CDBG/State's Program and Non-Entitlement Grants in Hawaii		14.228		23,050
Home Investment Partnership Program	B-C-19-1BA-1			90,590
	B-F-21-1BA-1			67,628
	B-C-21-1BA-1			1,699
	B-X-21-1BA-1			<u>182,967</u>
Total Home Investment Partnership Program		14.239		66,517
	B-C-19-1BA-2			74,900
	B-C-21-1BA-2			<u>141,417</u>
<b>Total United States Department of Housing and Urban Development</b>				<b><u>324,384</u></b>

(Continued)

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)**

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2022 Disbursements
<b>UNITED STATES DEPARTMENT OF JUSTICE:</b>				
<i>(Passed through Ohio Office of Criminal Justice Services)</i>				
Project Safe Neighborhoods	2018-PS-PSD-455 2020-PS-PSD-455	16.609		\$ 53,820 7,330 <u>61,150</u>
Total Project Safe Neighborhoods				19,149 38,341 <u>57,490</u>
Edward Byrne Memorial Justice Assistance Grant Program	2020-JG-A01-6258 2021-JG-A01-6258	16.738		
Total Edward Byrne Memorial Justice Assistance Grant Program				
<i>(Passed through Ohio Attorney General)</i>				
Crime Victim Assistance	2022-VOCA-134715011 2023-VOCA-135106062 2022-VOCA-134715004 2023-VOCA-135106055 2022-VOCA-134715038 2023-VOCA-135106080	16.575		92,346 41,932 24,597 3,552 48,522 16,688 <u>227,637</u>
Total Crime Victim Assistance				<u>346,277</u>
<b>Total United States Department of Justice</b>				
<b>UNITED STATES DEPARTMENT OF LABOR:</b>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Employment Service Cluster:				
Employment Service-Wagner-Peyser Funded Activities	N/A	17.207		8,289
Total Employment Service Cluster				<u>8,289</u>
Unemployment Insurance	N/A	17.225		1,870
Trade Adjustment Assistance	N/A	17.245		1,301
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	N/A	17.277		18,874
WIOA Cluster:				
WIA Adult Program	N/A	17.258		282,556
WIA Youth Activities	N/A	17.259	\$	347,621
WIA Dislocated Worker Formula Grants	N/A	17.278		123,716
Total WIOA Cluster				<u>347,621</u> <u>842,484</u>
<b>Total United States Department of Labor</b>				<b>872,818</b> (Continued)

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)**

<b>Federal Grantor (Pass Through Grantor) Program Title</b>	<b>Pass Through Entity Number</b>	<b>Assistance Listing Number</b>	<b>Passed Through to Subrecipients</b>	<b>2022 Disbursements</b>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION:</b> <i>(Passed through Ohio Department of Transportation)</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	PID - 109170	20.205		\$ 116,106
Total Highway Planning and Construction Cluster				<u>116,106</u>
<i>(Passed through Ohio Department of Public Safety)</i>				
Highway Safety Cluster:				
State and Community Highway Safety	69A37519300004020OH0 69A37520300004020OH0	20.600		22,136
Total Highway Safety Cluster				<u>4,812</u> <u>26,948</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	69A37519300001640OHA 69A37520300001640OHA	20.608		17,805
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>5,776</u> <u>23,581</u>
<b>Total United States Department of Transportation</b>				<b><u>166,635</u></b>
<b>UNITED STATES DEPARTMENT OF THE TREASURY:</b> <i>(Passed through Ohio Office of Budget and Management)</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027		14,877,301
<b>Total United States Department of the Treasury</b>				<b><u>14,877,301</u></b>
<b>UNITED STATES DEPARTMENT OF EDUCATION:</b> <i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Special Education - Grants for Infants and Families	H181A200024	84.181		109,376
COVID-19 - Special Education - Grants for Infants and Families	H181X210024	84.181X		23,662
Total Special Education - Grants for Infants and Families				<u>133,038</u>
<b>Total United States Department of Education</b>				<b><u>133,038</u></b>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b> <i>(Passed through Ohio Department of Job and Family Services)</i>				
CCDF Cluster:				
Child Care and Development Block Grant	G-2021-11-5930/G-2223-11-6930	93.575		176,165
Total CCDF Cluster				<u>176,165</u>
Medicaid Cluster:				
Medical Assistance Program	G-2021-11-5930/G-2223-11-6930	93.778		1,201,244
Total Medicaid Cluster				<u>1,201,244</u>

(Continued)

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022  
(Continued)**

<b>Federal Grantor (Pass Through Grantor) Program Title</b>	<b>Pass Through Entity Number</b>	<b>Assistance Listing Number</b>	<b>Passed Through to Subrecipients</b>	<b>2022 Disbursements</b>
<i>(Passed through Ohio Department of Job and Family Services)</i> Promoting Safe and Stable Families	G-2021-11-5930/G-2223-11-6930	93.556		\$ 160,819
Temporary Assistance for Needy Families (TANF)	G-2021-11-5930/G-2223-11-6930	93.558	\$ 362,956	1,498,577
Child Support Enforcement	G-2021-11-5930/G-2223-11-6930	93.563		806,836
Stephanie Tubbs Jones Child Welfare Services Program	G-2021-11-5930/G-2223-11-6930	93.645		165,212
Foster Care - Title IV-E	G-2021-11-5930/G-2223-11-6930	93.658		1,821,172
Adoption Assistance	G-2021-11-5930/G-2223-11-6930	93.659		734,712
Social Services Block Grant	G-2021-11-5930/G-2223-11-6930	93.667		1,071,003
<i>(Passed through Ohio Department of Developmental Disabilities)</i> Social Services Block Grant	2001OHSOSR	93.667		87,237
Total Social Services Block Grant				<u>1,158,240</u>
<i>(Passed through Ohio Department of Job and Family Services)</i> John H. Chafee Foster Care Program for Successful Transition to Adulthood	G-2021-11-5930/G-2223-11-6930	93.674		151,707
Elder Abuse Prevention Interventions Program	G-2021-11-5930/G-2223-11-6930	93.747		37,152
Children's Health Insurance Program	G-2021-11-5930/G-2223-11-6930	93.767		5,018
Substance Abuse and Mental Health Service Program Opioid Response Grant	G-2021-11-5930/G-2223-11-6930	93.788	16,186	16,186
<b>Total United States Department of Health and Human Services</b>			<b>379,142</b>	<b>7,933,040</b>
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY:</b> <i>(Passed through Ohio Emergency Management Agency)</i> Emergency Management Performance Grants	EMC-2021-EP-00002 EMC-2021-EP-00007	97.042		28,027
Total Emergency Management Performance Grants				23,685
<b>Total United States Department of Homeland Security</b>				<u>51,712</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>\$ 726,763</b>	<b>\$ 25,573,604</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, 2022**

**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, 2022. 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 Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

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

**NOTE D – 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 pass-through entity, 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 E – 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 G – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS WITH REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2022 is \$98,058.

**NOTE H – 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.

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

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None reported

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)? No

Identification of major programs:

WIOA Cluster:

- ALN 17.258 – WIOA Adult Program
- ALN 17.259 – WIOA Youth Activities
- ALN 17.278 – WIOA Dislocated Worker Formula Grants

ALN 21.027 – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

ALN 93.658 – Foster Care – Title IV-E

Dollar threshold to distinguish between Type A and Type B programs: \$767,208

Auditee qualified as low-risk auditee? Yes

**Section II – Financial Statement Findings**

**2022-001: Significant Deficiency – Audit Adjustments**

The compilation and presentation of materially correct financial statements and the related footnotes is the responsibility of management of the County. Thus, it is important management develop control procedures related to drafting financial statements and footnotes that enable errors to be prevented, or detected and corrected, on a timely basis.

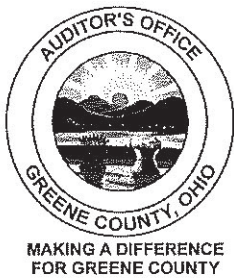
As a result of audit procedures performed, certain errors were noted within the County's financial statements prepared and presented for audit. Adjustment were required to revise various amounts related to capital assets, fund balance, and net position within the basic financial statements. In addition, various corrections were made to the Management's Discussion and Analysis and Notes to the Financial Statements to enable that information to agree to the amounts reported within the basic financial statements.

The County should develop financial reporting procedures which would detect errors and omissions in the financial statements prior to presenting those for audit. Sufficient time should be allowed to properly review the financial statement amounts and disclosures to help ensure the accuracy of those statements prior to finalization.

*County's Response: Please see response in County's Corrective Action Plan*

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

None noted



**DAVID A. GRAHAM**  
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 Accounting/Payroll 562-5619  
 Manufactured Home 562-5074

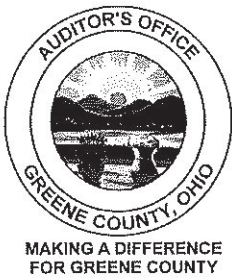
**Schedule of Prior Audit Findings  
 December 31, 2022**

Finding Number	Finding Summary	Fully Corrected?	Additional Information
2021-001	Significant Deficiency Audit Adjustments. The county incorrectly presented various amounts within the basic financial statements. And various corrections were made to the Management's Discussion and Analysis and Notes to the Financial Statements.	Not Corrected	Revised various amounts due to capital assets adjustments. Finding 2022-001

Sincerely,

David A. Graham  
 Greene County Auditor





**DAVID A. GRAHAM**  
 Greene County Auditor  
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 Homestead Info 562-5039  
 Real Estate 562-5072/5073  
 Accounting/Payroll 562-5619  
 Manufactured Home 562-5074

**Corrective Action Plan  
 December 31, 2022**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2022-001	The Greene County Auditor's office will continue to develop and improve the financial reporting procedures to allow for sufficient time to properly review the financial statement amounts and disclosures in order to detect and correct errors and omissions and ensure the accuracy of the financial statements prior to presenting those for audit.	08/01/2023	David Graham, County Auditor

Sincerely,

David A. Graham  
 Greene County Auditor



# OHIO AUDITOR OF STATE KEITH FABER



**GREENE COUNTY**

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

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



**Certified for Release 9/26/2023**

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

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