



Dave Yost • Auditor of State



**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

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**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2014**

<b>Federal Grantor</b> <i>(Pass Through Grantor)</i> Program Title	<b>Pass Through Entity Number</b>	<b>Federal CFDA #</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
<i>(Passed through Ohio Department of Education)</i>				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution):				
National School Lunch Program	N/A	10.555		\$1,588
Child Nutrition Cluster:				
School Breakfast Program	N/A	10.553	\$33,645	
National School Lunch Program	N/A	10.555	57,574	
Total Child Nutrition Cluster			91,219	1,588
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1415-11-5362	10.561	616,452	
Total United States Department of Agriculture			707,671	1,588
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>(Passed through Ohio Department of Development)</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
	B-F-12-1BA-1	14.228	25,043	
	B-F-13-1BA-1		98,697	
	B-C-13-1BA-1		49,487	
Total Community Development Block Grants/State's Program			173,227	
Home Investment Partnerships Program	B-C-13-1BA-2	14.239	42,492	
Total United States Department of Housing and Urban Development			215,719	
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>				
<i>(Passed through Ohio Department of Youth Services)</i>				
Juvenile Accountability Block Grants	2011-JB-011-B086	16.523	10,000	
<i>(Direct)</i>				
State Criminal Alien Assistance Program	2014-H2277-OH-AP	16.606	1,560	
<i>(Passed through Ohio Office of Criminal Justice Services)</i>				
Edward Byrne Memorial Justice Assistance Grant Program	2013-JG-A01-6258	16.738	37,529	
<i>(Passed through Ohio Attorney General)</i>				
Crime Victim Assistance	2014VAGENE016	16.575	76,335	
	2014VACHAE481		28,536	
	2015-VOCA-10201461		3,925	
	2015-VOCA-10201468		13,123	
Total Crime Victim Assistance			121,919	
Total United States Department of Justice			171,008	
<b>UNITED STATES DEPARTMENT OF LABOR</b>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
WIA Cluster:				
WIA - Adult Program				
WIA - Adult Program Administration	N/A	17.258	190,357	
WIA - OMJ Branding	N/A		6,514	
Total WIA Adult Program			3,462	
WIA - Youth Activities	N/A	17.259	261,506	
WIA - Youth Activities Administration	N/A		3,204	
Total WIA Youth Activities			264,710	
WIA - Dislocated Workers Formula Grants				
WIA - Dislocated Workers Administration	N/A	17.278	191,650	
WIA - Rapid Response Regular	N/A		1,109	
Total WIA Dislocated Worker Formula Grants			42,226	
Total WIA Cluster			234,985	
Workforce Investment Act (WIA) National Emergency Grants	N/A	17.277	8,000	
Total United States Department of Labor			708,028	

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2014**

<b>Federal Grantor</b> <i>(Pass Through Grantor)</i> Program Title	<b>Pass Through Entity Number</b>	<b>Federal CFDA #</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>				
<i>(Passed through Ohio Department of Transportation)</i>				
Highway Planning and Construction	13N089 GRE-ENG-MILL 15N006 GRE-STE-COVE	20.205	161,829 9,651	
Total Highway Planning and Construction			<u>171,480</u>	
<i>(Passed through Ohio Department of Public Safety)</i>				
State and Community Highway Safety	HVEO-2014-29-00-00-00360-00 STEP-2015-29-00-00-00575-00	20.600	16,843 1,992	
Total State and Community Highway Safety			<u>18,835</u>	
National Priority Safety Programs	IDEP-2015-29-00-00-00388-00	20.616	<u>1,790</u>	
Total United States Department of Transportation			<u>192,105</u>	
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>				
<i>(Passed through Ohio Department of Health)</i>				
Special Education - Grants for Infants and Families	02910021HG0514	84.181	<u>205,837</u>	
Total United States Department of Education			<u>205,837</u>	
<b>UNITED STATES ELECTION ASSISTANCE COMMISSION</b>				
<i>(Passed through Ohio Secretary of State)</i>				
Help America Vote Act Requirements Payments	N/A	90.401	<u>8,025</u>	
Total United States Election Assistance Commission			<u>8,025</u>	
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Promoting Safe and Stable Families	G-1415-11-5362	93.556	177,961	
Temporary Assistance for Needy Families	G-1415-11-5362	93.558	1,041,949	
Child Support Enforcement	G-1415-11-5362	93.563	822,626	
Child Care and Development Block Grant	G-1415-11-5362	93.575	174,209	
Community-Based Child Abuse Prevention Grants	G-1415-11-5362	93.590	5,059	
<i>(Passed through Ohio Secretary of State)</i>				
Voting Access for Individuals with Disabilities Grants to States	N/A	93.617	7,287	
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Stephanie Tubbs Jones Child Welfare Services Program	G-1415-11-5362	93.645	161,953	
Foster Care Title IV-E	G-1415-11-5362 G-1415-06-0205	93.658	3,177,176 106,588	
Total Foster Care Title IV-E			<u>3,283,764</u>	
Adoption Assistance	G-1415-11-5362	93.659	738,078	
Social Services Block Grant				
Social Services Block Grant	G-1415-11-5362	93.667	47,812	
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Social Services Block Grant	N/A	93.667	<u>73,796</u>	
Total Social Services Block Grant			<u>121,608</u>	
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Chafee Foster Care Independence Program	G-1415-11-5362	93.674	88,488	
Medical Assistance Program				
Medical Assistance Program	G-1415-11-5362	93.778	732,709	
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program	N/A	93.778	<u>132,948</u>	
Total Medical Assistance Program			<u>865,657</u>	
<i>(Passed through Mental Health and Recovery Board of Clark, Greene, and Madison Counties)</i>				
Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	<u>34,247</u>	
Total United States Department of Health and Human Services			<u>7,522,886</u>	

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2014**

<b>Federal Grantor</b> <i>(Pass Through Grantor)</i> Program Title	<b>Pass Through Entity Number</b>	<b>Federal CFDA #</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>				
<i>(Passed through Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	EMW-2013-EP-00060-S01	97.042	43,965	
	EMW-2014-EP-00064		23,492	
Total Emergency Management Performance Grants			<u>67,457</u>	
Homeland Security Grant Program	EMW-2011-SS-0070	97.067	55,904	
Total United States Department of Homeland Security			<u>123,361</u>	
TOTAL FEDERAL ASSISTANCE			<u>\$9,854,640</u>	<u>\$1,588</u>

*The accompanying notes are an integral part of this schedule.*

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – SUB-RECIPIENTS**

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

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

**NOTE C - CHILD NUTRITION CLUSTER**

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

**NOTE D – FOOD DONATION PROGRAM**

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

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

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

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

Activity in the CDBG revolving loan fund during 2014 is as follows:

Beginning loans receivable balance as of January 1, 2014	\$465,227
Loans made	12,188
Loan principal reductions	<u>(79,897)</u>
Ending loans receivable balance as of December 31, 2014	<u>\$397,518</u>
Cash balance on hand in the revolving loan fund as of December 31, 2014	<u>\$166,069</u>

**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(Continued)**

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

In accordance with the grant agreement, \$60,800 of the loans receivable balance was written off during fiscal year 2014.

**NOTE F - 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.

**NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2014, the County made allowable transfers of \$240,064 from the Social Services Block Grant (SSBG) (93.667) program to the Temporary Assistance for Needy Families (TANF) (93.558) program. The Schedule shows the County spent approximately \$47,812 on the SSBG program. The amount reported for the SSBG program on the Schedule excludes the amount transferred to the TANF program. The amount transferred to the TANF program is included as TANF expenditures when disbursed. The following table shows the gross amount drawn for the SSBG program during fiscal year 2014 and the amount transferred to the TANF program.

Social Services Block Grant	\$287,876
Transfer to Temporary Assistance for Needy Families	<u>(240,064)</u>
Total Social Services Block Grant	<u><u>\$47,812</u></u>

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# Dave Yost • Auditor of State

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

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

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2014 wherein we noted that the January 1, 2014 net position was restated for Water Fund, Sewer Fund, Governmental Activities and Business-Type Activities.

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

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

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

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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

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

***Purpose of this Report***

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

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

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

June 30, 2015



# Dave Yost • Auditor of State

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

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

To the County Commissioners:

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

We have audited the Greene County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Greene County's major federal programs for the year ended December 31, 2014. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

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

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

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

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

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

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

In our opinion, the Greene County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2014.

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

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Greene County (the County) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2015 wherein we noted that the January 1, 2014 net position was restated for Water Fund, Sewer Fund, Governmental Activities and Business-Type Activities. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 30, 2015. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



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

July 22, 2015

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**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
JUNE 30, 2015**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weaknesses reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii (CFDA # 14.228)  WIA Cluster WIA Adult Program (CFDA #17.258) WIA Youth Activities (CFDA #17.259) WIA Dislocated Worker Formula Grants (CFDA #17.278)  Child Support Enforcement (CFDA #93.563)  Foster Care Title IV-E (CFDA #93.658)
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

**None**

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

**None**

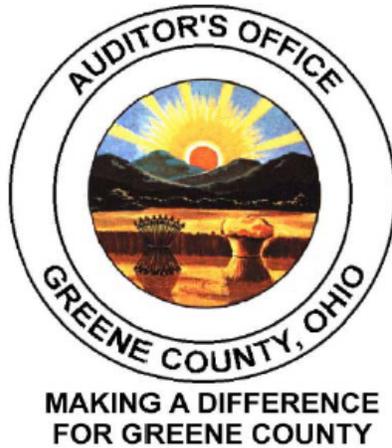
**GREENE COUNTY FINANCIAL CONDITION  
GREENE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2014**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2013-001	Material Weakness – Financial Statement misstatements	Yes	
2013-002	24 CFR §85.21(c) – CDBG (CFDA #14.228) Cash Management	Yes	
2013-003	24CFR § 91.520(a) & (d) CDBG (CFDA# 14.228) performance reports not submitted within 90 days after the close of the program year	Yes	
2013-004	31 USC §7502(f)(2)(B) –CDBG (CFDA# 14.228) Sub-recipient Monitoring	Yes	

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**GREENE COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**



Prepared by  
The Greene County Auditor

**David A. Graham**

**GREENE COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2014  
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**DAVID A. GRAHAM**  
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Main Office	937-562-5065
Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5076
Manufactured Home	562-5074

June 30, 2015

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

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2014. The CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. This report provides the taxpayers of Greene County with comprehensive financial data in a format that enables them to gain a thorough understanding of the County's financial status. It assists County officials in management decisions and allows financial statement users and the general public to compare Greene County's financial position and its results of operations with those of similar governmental entities.

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

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

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

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

Included in this report is an Auditor of State's unmodified opinion rendered on the County's basic financial statements for the year ending December 31, 2014. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

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

## **PROFILE OF THE GOVERNMENT**

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

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

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

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

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

## **ECONOMIC CONDITION AND OUTLOOK**

The County has started to put the recession that affected the national and state economy behind it. New construction in the County began to rebound. Unemployment decreased from 7% in 2013 to 4.6% in 2014. Wright Patterson Air Force Base has been a stabilizing factor not just for the County but for the entire region over the past several years. Its impact will only grow as operations are consolidated there. As the economy rebounds, the County is in position to quickly benefit from economic growth by having retail and office space that is available to companies looking to expand or to new business ventures looking to get started.

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

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

Wright-Patterson Air Force Base (WPAFB) is one of the largest, most diverse and organizationally complex Air Force installations in the world. Past, present and future are inextricably linked here, from the pioneering flights of the Wright brothers to the development of today's most advanced aircraft and aerial systems. Missions for the base's more than 60 units vary from acquisition and logistics management, to research and development, advanced education, flight operations, and a vast array of other activities. WPAFB is by far the largest employer in the County. WPAFB's demand for technical skills has helped support the colleges and universities in Greene County. WPAFB employs more than 26,000 military and civilian workers, but has also spurred local contractors working in high tech fields that help support development projects at the Air Force base.

Additional jobs will be coming to the area due to expansion at the base as the results of the most recent Base Realignment and Closure (BRAC) study. As a result of changes brought about by BRAC, WPAFB will receive an additional 1,200 military and civilian positions on the base. The additional units will support missions in the areas of aerospace medicine research, human performance and sensors research. Approximately \$332 million in construction and renovation will take place to prepare facilities for new missions. The WPAFB will become the home of Centers of Excellence for Human Performance and Sensors Research. Construction and transition activities at WPAFB will continue through 2015.

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

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

## **RELEVANT FINANCIAL POLICIES**

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

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

## **MAJOR INITIATIVES**

The County continues to closely monitor the budget. During 2014, the county has invested in a new communication system to be used by first responders throughout the County. Starting in 2015, the County and has taken steps to replace HVAC systems throughout the County.

Growth in the local economy has been modest. Local governments throughout the state continue to struggle as a result of cuts made by the State of Ohio in its funding local government functions. The County has however positioned itself to absorb these reductions in revenue and continues to be optimistic about the county's financial future.

## **GFOA CERTIFICATE OF ACHIEVEMENT**

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to Greene County for its CAFR for the fiscal year ended December 31, 2013. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. Such CAFR must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last twenty-eight consecutive years (fiscal years ended 1986 - 2013). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

## **ACKNOWLEDGMENTS**

This report was made possible through the efforts of the employees and elected officials of Greene County.

Sincerely,

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

David A. Graham  
Greene County Auditor

**GREENE COUNTY, OHIO  
ELECTED OFFICIALS  
AS OF DECEMBER 31, 2014**

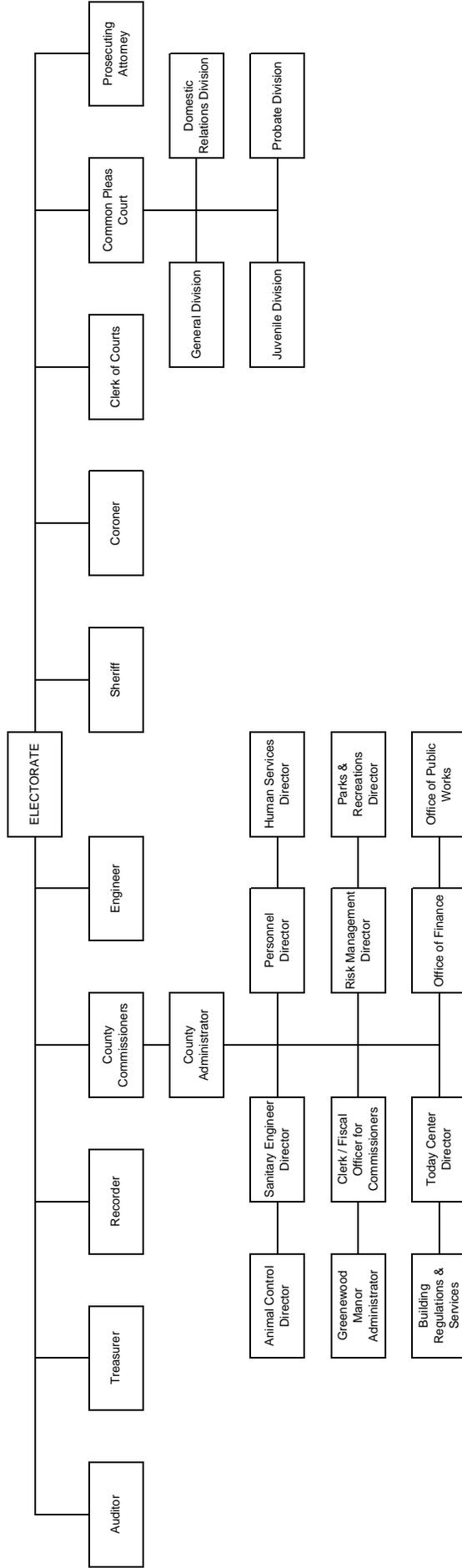
**County Elected Officials:**

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

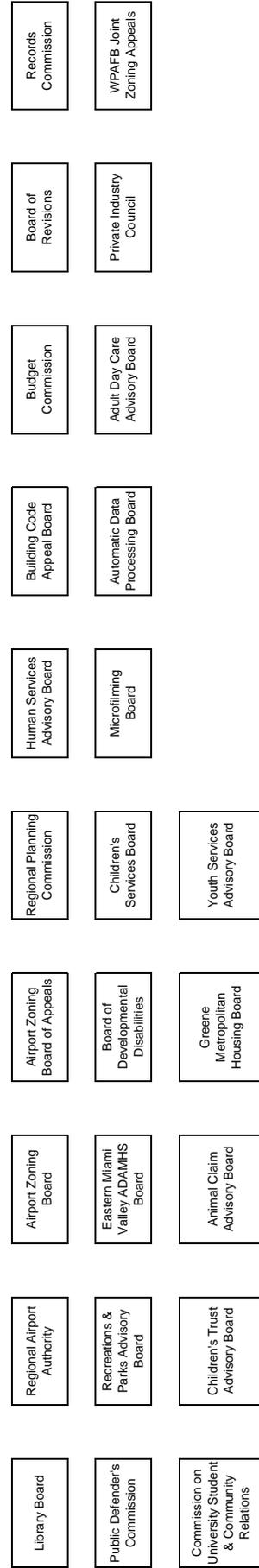
**Common Pleas Court Judges:**

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

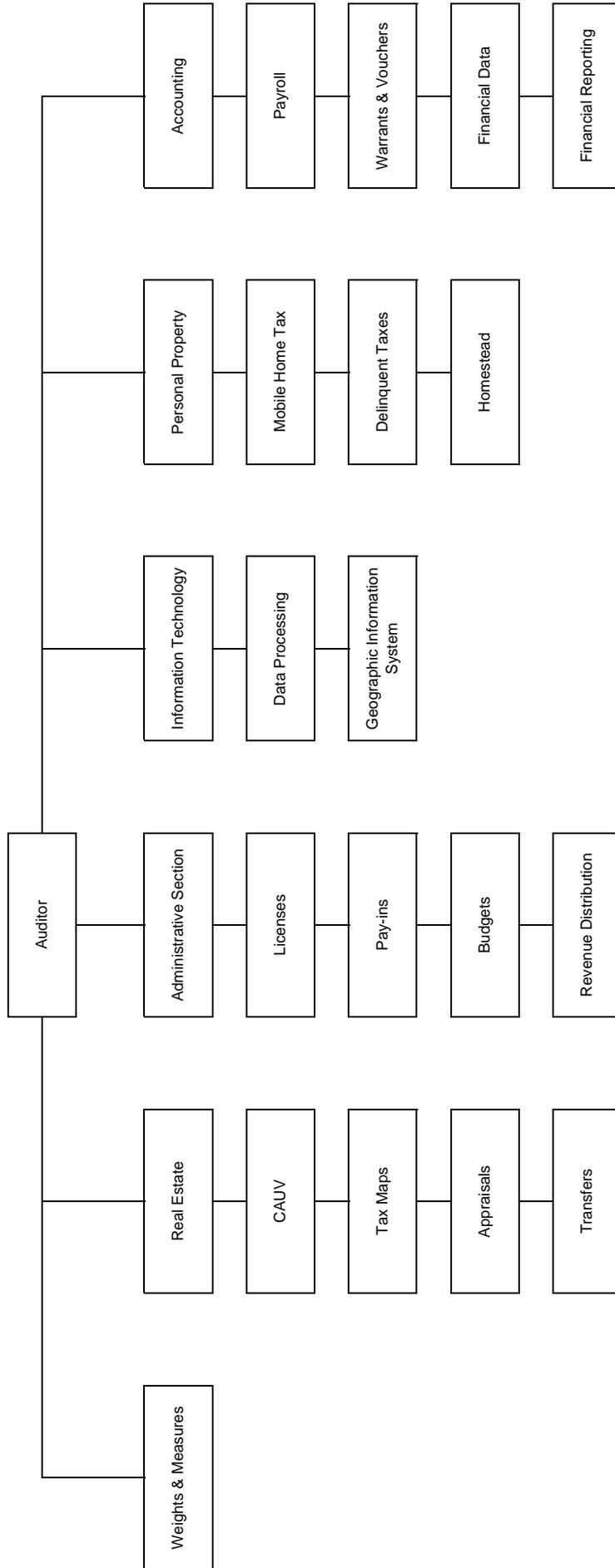
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:



GREENE COUNTY AUDITOR'S OFFICE ORGANIZATIONAL CHART





Government Finance Officers Association

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

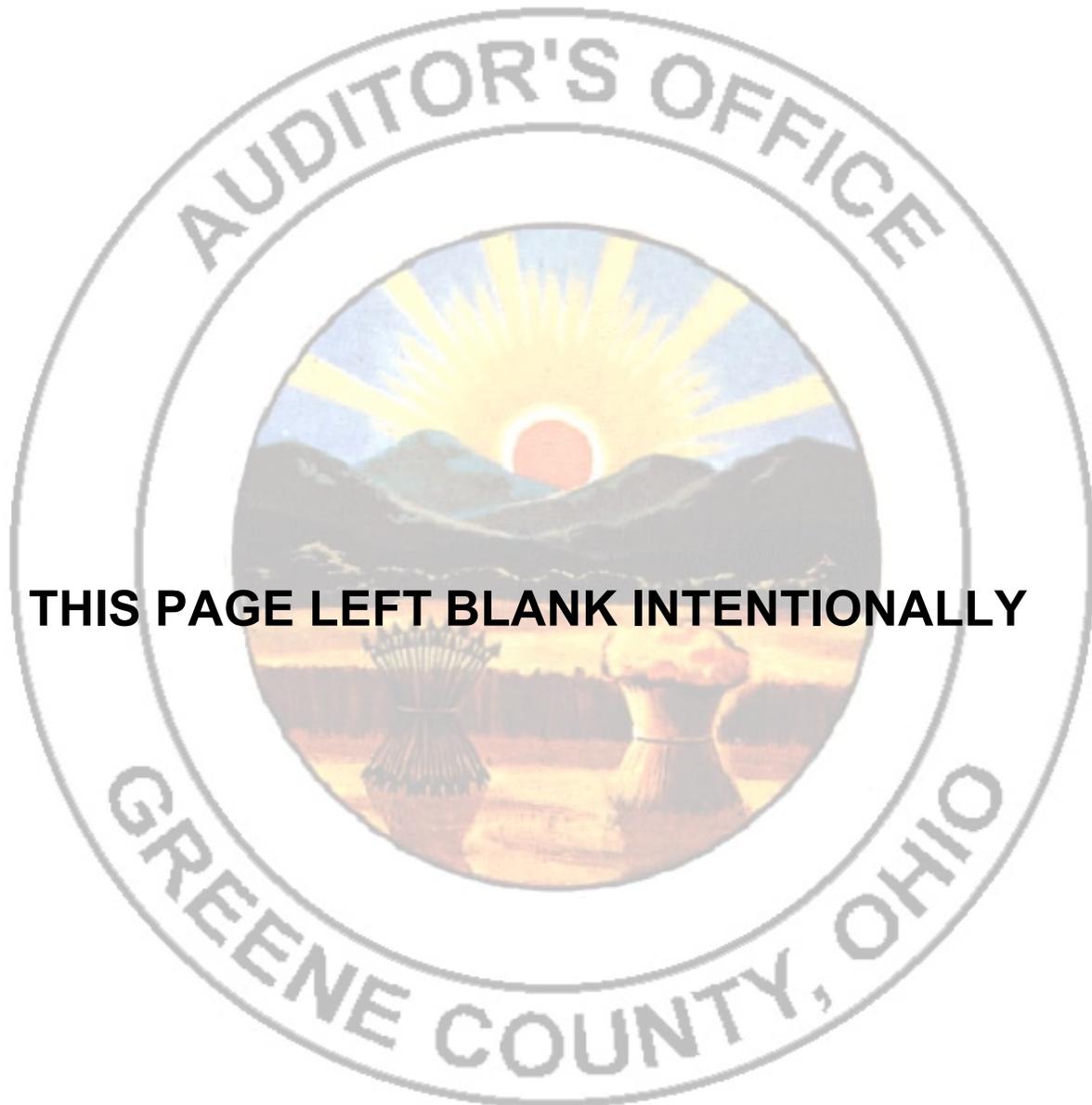
Presented to

**Greene County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2013**

Executive Director/CEO



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

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

To the County Commissioners:

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

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

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle Road and Bridge, Department of Job and Family Services, Children Services Board and Board of Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note Q to the basic financial statements, the January 1, 2014 net position was restated for Water Fund, Sewer Fund, Governmental Activities and Business-Type Activities. We did not modify our opinion regarding this matter.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules, capital assets schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

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

June 30, 2015

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**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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, 2014. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 4-7 of this report.

**Financial Highlights**

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at December 31, 2014, by \$373,795,443. Of this amount, governmental activities have \$23,026,782 in unrestricted net position which may be used to meet the County's ongoing obligations to citizens and creditors.
- The net position of the governmental activities increased 2.9% while the business type activities increased 4.7%
- The revenue of the governmental activities increased \$4.9 million from the amounts reported in 2013. Of this, program revenues increased \$3.6 million while general revenues increased \$1.3 million from amounts reported in the prior year. During this same period, governmental activities' expenses increased \$7 million or 6.7%.
- In the business-type activities revenues decreased \$.5 million from the amounts reported in 2013, which was the result of an increase in program revenues of \$.1 million and a decrease in general revenues of \$.6 million. During this time expenses decreased \$4.9 million or 16.5%.
- As of December 31, 2014, the County's governmental funds reported combined ending fund balances of \$90.2 million, an increase of \$.5 million in comparison with the prior year. Of the ending fund balance \$22.8 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements increased \$1.6 million from what they had been in the previous year, while expenditures increased \$1.7 million or 1.4% of what had been expended in 2013.
- The County's outstanding debt decreased by \$4.7 million or 16.1% in governmental activities and decreased \$10.4 million or 5.9% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 8.4% higher than they were budgeted and expenditures were 91.9% of the amounts budgeted.

**Overview of the Financial Statements**

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

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

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

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

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

**GREENE COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2014 (Continued)**

**Fund financial statements:** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental fund financial statements is more narrow than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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

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

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

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

**Notes to the basic financial statements:** The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide and fund financial statements.

**Other information:** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information required by Governmental Accounting Standards Board Statement No. 34 relating to disclosure about infrastructure reported using the modified approach.

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

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2014 (Continued)**

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$373,795,443 as of December 31, 2014.

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

	Government Activities		Business-type Activities		Total	
	2014	Restated 2013	2014	Restated 2013	2014	Restated 2013
Current and Other Assets	\$ 147,989	\$ 143,346	\$ 36,952	\$ 34,389	\$ 184,941	\$ 177,735
Capital Assets	163,804	163,502	261,407	267,610	425,211	431,112
Total Assets	<u>311,793</u>	<u>306,848</u>	<u>298,359</u>	<u>301,999</u>	<u>610,152</u>	<u>608,847</u>
Deferred Outflows	685	707	8,914	9,555	9,599	10,262
Long-term Liabilities	28,264	29,494	155,186	167,842	183,450	197,336
Other Liabilities	10,284	12,535	14,278	12,039	24,562	24,574
Total Liabilities	<u>38,548</u>	<u>42,029</u>	<u>169,464</u>	<u>179,881</u>	<u>208,012</u>	<u>221,910</u>
Deferred Inflows	37,944	36,146	-	-	37,944	36,146
Net Investment in Capital Assets	151,976	138,858	103,660	99,567	255,636	238,425
Restricted	60,983	63,196	2,618	2,644	63,601	65,840
Unrestricted	23,027	27,326	31,531	29,462	54,558	56,788
Total Net Position	<u>\$ 235,986</u>	<u>\$ 229,380</u>	<u>\$ 137,809</u>	<u>\$ 131,673</u>	<u>\$ 373,795</u>	<u>\$ 361,053</u>

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

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

As of December 31, 2014, as in 2013, the County is able to report positive balances in all three categories of total net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

For governmental activities, total assets increased approximately \$4.9 million. This increase was primarily the result of increase in taxes receivable for the Senior Citizen levy which assessed an additional .5 mills which will be collected in 2015 and an increase in sales tax receivable due to economic recovery. Additionally, due from other governments increased due to timing in receiving grant monies for public safety activities. Total liabilities decreased \$3.5 million primarily due to the payoff of the debt related to the construction of a communication tower.

For business-type activities, net position increased \$6.1 million during 2014. This increase was the result of a 4% increase in water rates and refunding of several bond issues during 2013.

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2014 (Continued)**

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

	Governmental Activities		Business-type Activities		Total	
	2014	Restated 2013	2014	Restated 2013	2014	Restated 2013
<b>Revenues:</b>						
Program Revenues:						
Charges for Services	\$ 18,464	\$ 18,039	\$ 29,856	\$ 29,224	\$ 48,320	\$ 47,263
Operating Grants/Contributions	31,194	28,522	-	-	31,194	28,522
Capital Grants/Contributions	869	409	-	478	869	887
General Revenues:						
Property Taxes	35,607	36,371	-	-	35,607	36,371
Sales Tax	24,607	22,963	-	-	24,607	22,963
Other Taxes	1,008	919	-	-	1,008	919
Unrestricted Grants	5,552	4,754	-	-	5,552	4,754
Interest	1,430	774	59	255	1,489	1,029
Other	526	1,587	792	1,251	1,318	2,838
<b>Total Revenues</b>	<b>119,257</b>	<b>114,338</b>	<b>30,707</b>	<b>31,208</b>	<b>149,964</b>	<b>145,546</b>
<b>Expenses:</b>						
Legislative and Executive	16,180	16,460	-	-	16,180	16,460
Judicial	7,997	7,115	-	-	7,997	7,115
Public Safety	21,191	19,517	-	-	21,191	19,517
Public Works	9,672	8,663	-	-	9,672	8,663
Health	26,180	23,913	-	-	26,180	23,913
Human Services	25,424	21,811	-	-	25,424	21,811
Conservation and Recreation	3,168	4,230	-	-	3,168	4,230
Community and Economic Development	1,763	2,088	-	-	1,763	2,088
Interest and Fiscal Charges	1,058	1,798	-	-	1,058	1,798
Water	-	-	8,699	10,081	8,699	10,081
Sewer	-	-	15,890	19,375	15,890	19,375
<b>Total Expenses</b>	<b>112,633</b>	<b>105,595</b>	<b>24,589</b>	<b>29,456</b>	<b>137,222</b>	<b>135,051</b>
Changes in Net Position Before Transfers	6,624	8,743	6,118	1,752	12,742	10,495
Transfers	(18)	(9)	18	9	-	-
Change in Net Position	6,606	8,734	6,136	1,761	12,742	10,495
Net Position January 1 (Restated)	229,380	220,646	131,673	129,912	361,053	350,558
Net Position December 31	<u>\$ 235,986</u>	<u>\$ 229,380</u>	<u>\$ 137,809</u>	<u>\$ 131,673</u>	<u>\$ 373,795</u>	<u>\$ 361,053</u>

**Analysis of the County's Operations:** The table above provides a summary of the County's operations for 2014 and 2013. The County's financial position improved for both governmental and business-type activities. Some of the more significant changes included:

- Operating grants and contributions increased \$2.7 million primarily due an increase in human services funding related to Job and Family Services.
- Sales tax increased \$1.6 million due to the recovering economy.
- Overall governmental expenses increased \$7.0 million in 2014. This increase was the result of several factors: the increased funding for human services through operating grants; a wage increase for county employees; and capital purchases which had been put off during the uncertain economic times.
- The business-type activities continued its positive operations due in large part to a water rate increase in 2014 and the restructuring of the debt related to the water and sewer funds in 2013 which resulted in a decrease in spending.

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2014 (Continued)**

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

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

As of the end of the current fiscal year, Greene County's governmental funds reported combined ending fund balances of 90.2 million, an increase of \$.5 million in comparison with the prior year. Of this, \$22.8 million constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reported separately to indicate that it is not available for new spending because it has been set aside for other purposes.

The general fund is the chief operating fund of the County. As of December 31, 2014, the general fund reported \$22.8 million in unassigned fund balance and a \$28.5 million in total fund balance. This is an increase of \$.9 million from amounts reported in the prior year. Within the general fund, the most significant changes were the increases to pooled cash and cash equivalents and unassigned fund balance, both were the result of revenues exceeding expenditures during the year.

Within the General Fund, revenues in 2014 were up \$4.7 million or 10.7%. The largest parts of this increase occurred in taxes and intergovernmental revenue. Both property taxes, as a result of new construction and sales taxes as a result of a recovering economy increased in 2014. The constitutional amendment related to counties getting a portion of the casino revenue resulted in the increase in intergovernmental revenue. Expenditures increased by \$1.8 million or 4.5% during 2014 due primarily to salary increases and increased health care costs.

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

The Motor Vehicle, Road and Bridge Fund had its revenues decrease due to larger grant funded road and bridge projects being completed in 2013.

Department of Job and Family Services saw an increase in intergovernmental revenues of \$1.6 million. This increase in funding was the result of an increase in community need for services provided by the department. Expenditures for this fund saw a similar increase.

The Children Services Fund saw total revenues decrease \$.5 million while expenditures increased \$1.7 million. The expenditure increase is due to the rise in demand of services from the department.

Board of Developmental Disabilities saw its revenues increase from 2013 by \$.5 million as expense increased \$1.7 million. Expenses increased primarily due to employee salaries and benefits.

**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 2014, the water fund saw an increase in net position of \$1.5 million while net position in the sewer fund grew by \$4.7 million. In each fund, operating revenues and operating expenses remained consistent with that seen in 2013.

**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 \$7.2 million. The County's budgeted revenues were increased \$.1 million during the year. Even after this revision to the budget, actual revenue came in \$3.7 million or 8.4% more than the final budgeted amount. The County spent 91.9% of the amount appropriated in the general fund during 2014, resulting in the overall general fund's financial position being \$7.6 million better than budgeted for the year.

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2014 (Continued)**

**Capital Assets:**

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

	Governmental Activities		Business-type Activities		Total	
	2014	Restated 2013	2014	Restated 2013	2014	Restated 2013
Land	\$ 2,510	\$ 2,510	\$ 2,093	\$ 2,093	\$ 4,603	\$ 4,603
Infrastructure	131,271	131,271			131,271	131,271
Construction in Progress	694	3,253	1,691	358	2,385	3,611
Buildings and Improvements	25,055	22,065	6,915	7,199	31,970	29,264
Water and Sewer Lines			249,795	257,031	249,795	257,031
Equipment	4,274	4,403	913	929	5,187	5,332
<b>Total</b>	<b>\$ 163,804</b>	<b>\$ 163,502</b>	<b>\$ 261,407</b>	<b>\$ 267,610</b>	<b>\$ 425,211</b>	<b>\$ 431,112</b>

The County uses the modified approach to report roads and bridges which are reported as infrastructure in the governmental activities. The County manages its roads using two methods, the Financial Condition Rating which measures the condition of a road by comparing the estimated cost to repair the road to the estimated cost of replacing the road and the Physical Condition Rating which consider factors such as; time since the road had surface maintenance, surface condition (i.e., cracking) from visual observation, traffic volume, traffic type, and Financial Condition Rating. A committee meets and determines the Physical Condition Rating of each County road. Both measurements use a scale of one to five, with five being excellent. It is the County Engineer's policy to maintain 90% of the County roadways at a Physical Condition Rating of three or better. The most recent assessment found that 100% of the County roads have a Physical Condition Rating of three or better, as was the case in the previous two Physical Condition Ratings. For 2014, the County Engineer budgeted \$3,113,523 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$3,342,500.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 97% of the County bridges have a General Appraisal Rating of five or better. Several of those bridges rated below five are covered bridges, which are registered historical landmarks and therefore cannot be removed or improved to increase the bridge rating. For 2014, the County Engineer budgeted \$37,418 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$44,015.

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

**GREENE COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
FOR THE YEAR ENDED DECEMBER 31, 2014 (Continued)**

**Debt:**

	<b>Outstanding Debt</b>					
	(Expressed in Thousands of Dollars)					
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>Restated 2013</b>	<b>2014</b>	<b>Restated 2013</b>
General Obligation Bonds	\$ 24,378	\$ 29,051	\$ 78,778	\$ 81,259	\$ 103,156	\$ 110,310
Revenue Bonds	-	-	27,958	33,719	27,958	33,719
OWDA/OPWC Related Debt	-	-	57,818	60,919	57,818	60,919
Bond Anticipation Notes	133	150	1,148	-	1,281	150
Special Assessment Bonds	-	-	2,086	2,334	2,086	2,334
<b>Total</b>	<u>\$ 24,511</u>	<u>\$ 29,201</u>	<u>\$ 167,788</u>	<u>\$ 178,231</u>	<u>\$ 192,299</u>	<u>\$ 207,432</u>

During 2014, the county's business type activities issued bond anticipation notes totaling \$1,148,000. Also, during 2014 the county completed the construction of a communication tower and the debt related to the tower was paid off.

On March 31, 2015, Moody's Investors Services upgraded the County's long-term general obligations debt from Aa2 to Aa1. For more information regarding the County's debt, see footnote E and F of the Notes to the Basic Financial Statements.

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

The County's budgeted revenues for the general fund in 2015 are consistent with those appearing in the final budget for 2014. The Board of County Commissioners will review the County's financial position throughout 2015 to determine if the final appropriations for the year need to be adjusted.

As a result of the current economic climate most revenues are expected to remain unchanged from 2014. Sales tax revenue is expected to increase slightly due to additional commercial construction, while property tax revenue is expected to slightly increase due to additional residential construction.

**Subsequent Event**

On April 23, 2015, the County issued \$3,955,000 in infrastructure improvement limited tax general obligation refunding bonds. These bonds will mature in December 2030 and have an interest rate ranging from 1.5% to 3.0%. These bonds were issued to refund the 2007 general infrastructure limited tax general obligation bonds outstanding at December 31, 2014.

On June 10, 2015, the County issued \$955,000 in special assessment bonds. These bonds will mature in December 2030 and have an interest rate ranging from 2.0% to 4.0%. \$897,000 of these bonds were issued to retire the related bond anticipation notes outstanding at December 31, 2014.

**Requests for Information**

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

**GREENE COUNTY, OHIO**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**DECEMBER 31, 2014**

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 93,718,956	\$ 16,562,798	\$ 110,281,754
Cash and Cash Equivalents in Segregated Accounts	76,779	2,126,544	2,203,323
Receivables (Net of Allowances for Uncollectibles)			
Taxes	42,920,917		42,920,917
Accounts	637,304	3,513,623	4,150,927
Special Assessments	23	4,222,014	4,222,037
Accrued Interest	158,730		158,730
Internal Balances	89,858	(89,858)	
Due from Other Governments	10,385,617		10,385,617
Prepaid Items		173,892	173,892
Materials and Supplies Inventory		912,745	912,745
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents		6,912,889	6,912,889
Cash and Cash Equivalents with Escrow Agents		2,618,124	2,618,124
Capital Assets Not Being Depreciated	134,474,885	3,784,277	138,259,162
Capital Assets (Net of Accumulated Depreciation)	<u>29,329,452</u>	<u>257,622,316</u>	<u>286,951,768</u>
<b>Total Assets</b>	<u>311,792,521</u>	<u>298,359,364</u>	<u>610,151,885</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Deferred Charge on Refunding	684,853	8,914,114	9,598,967
<b>LIABILITIES:</b>			
Accounts Payable	4,110,056	502,227	4,612,283
Accrued Wages and Benefits	3,823,272	264,735	4,088,007
Due to Other Governments	495,800		495,800
Accrued Interest Payable	84,494	283,937	368,431
Notes Payable	133,000	1,148,000	1,281,000
Payable from Restricted Assets:			
Matured General Obligation Bonds		5,000	5,000
Matured General Obligation Bond Interest		5,981	5,981
Matured Special Assessment Bonds with Governmental Commitment		15,000	15,000
Matured Special Assessment Bond Interest with Governmental Commitment		16,997	16,997
Long-Term Liabilities:			
Due Within One Year	1,636,708	12,036,247	13,672,955
Due in More Than One Year	<u>28,264,191</u>	<u>155,185,724</u>	<u>183,449,915</u>
<b>Total Liabilities</b>	<u>38,547,521</u>	<u>169,463,848</u>	<u>208,011,369</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes	37,944,040		37,944,040
<b>NET POSITION:</b>			
Net Investment in Capital Assets	151,976,215	103,660,266	255,636,481
Restricted for:			
Debt Service	967,997	2,618,124	3,586,121
Other Purposes	594,259		594,259
Road and Bridge Maintenance	10,598,198		10,598,198
Human and Social Services	11,471,972		11,471,972
Health Care Assistance	25,209,255		25,209,255
Public Safety Programs	3,825,577		3,825,577
General Administrative Services	6,648,485		6,648,485
Community and Economic Programs	1,246,615		1,246,615
Unclaimed Monies	332,820		332,820
Permanent Fund - Expendable	16,838		16,838
Permanent Fund - Nonexpendable	70,800		70,800
Unrestricted	<u>23,026,782</u>	<u>31,531,240</u>	<u>54,558,022</u>
<b>Total Net Position</b>	<u>\$ 235,985,813</u>	<u>\$ 137,809,630</u>	<u>\$ 373,795,443</u>

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, 2014**

	Program Revenues			Net(Expense)Revenue and Changes in Net Position			
	Expenses	Charges for Services		Governmental Activities	Primary Government Business-Type Activities		Total
		Operating Grants and Contributions	Capital Grants and Contributions		Governmental Activities	Business-Type Activities	
<b>Governmental Activities:</b>							
Legislative and Executive	\$ 16,179,840	\$ 5,873,400	\$ 360,438	\$ (9,946,002)		\$ (9,946,002)	
Judicial	7,996,955	1,952,005	402,185	(5,642,765)		(5,642,765)	
Public Safety	21,191,299	2,967,040	4,721,629	(13,404,822)		(13,404,822)	
Public Works	9,671,896	562,501	6,487,007	(1,912,370)		(1,912,370)	
Health	26,179,437	1,046,014	6,110,801	(19,022,622)		(19,022,622)	
Human Services	25,424,076	4,784,388	11,513,703	(9,125,985)		(9,125,985)	
Conservation and Recreation	3,167,588	1,278,254	122,260	(1,705,470)		(1,705,470)	
Community and Economic Development	1,762,988		1,475,552	(287,436)		(287,436)	
Interest and Fiscal Charges	1,057,845			(1,057,845)		(1,057,845)	
<b>Total Governmental Activities</b>	<b>112,631,924</b>	<b>18,463,602</b>	<b>31,193,575</b>	<b>(62,105,317)</b>		<b>(62,105,317)</b>	
<b>Business-Type Activities:</b>							
Sewer	15,890,356	19,926,907			4,036,551	4,036,551	
Water	8,699,215	9,929,260			1,230,045	1,230,045	
<b>Total Business-Type Activities</b>	<b>24,589,571</b>	<b>29,856,167</b>			<b>5,266,596</b>	<b>5,266,596</b>	
<b>Total - Primary Government</b>	<b>\$ 137,221,495</b>	<b>\$ 48,319,769</b>	<b>\$ 31,193,575</b>	<b>\$ (62,105,317)</b>	<b>\$ 5,266,596</b>	<b>\$ (56,838,721)</b>	
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes				8,375,989		8,375,989	
Property Taxes, Levied for Road and Bridge Maintenance				810,913		810,913	
Property Taxes, Levied for Community Mental Health				3,909,511		3,909,511	
Property Taxes, Levied for Developmental Disability Services				10,755,519		10,755,519	
Property Taxes, Levied for County Hospital Services				3,076,833		3,076,833	
Property Taxes, Levied for Children's Services				5,025,564		5,025,564	
Property Taxes, Levied for Senior Citizen Services				3,417,115		3,417,115	
Property Taxes, Levied for Debt Service				235,299		235,299	
Sales Taxes				24,606,952		24,606,952	
County Hotel Lodging Tax				1,007,884		1,007,884	
Grants and Entitlements not Restricted to Specific Programs				5,552,659		5,552,659	
Investment Earnings				1,429,891	59,688	1,489,579	
Other Revenue				525,871	791,600	1,317,471	
Transfers				(18,489)	18,489		
Total General Revenues and Transfers				68,711,511	869,777	69,581,288	
Change in Net Position				6,606,194	6,136,373	12,742,567	
Net Position - Beginning of Year (Restated)				229,379,619	131,673,257	361,052,876	
Net Position - End of Year				\$ 235,985,813	\$ 137,809,630	\$ 373,795,443	

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

**GREENE COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2014**

	General	Motor Vehicle Road & Bridge	Department of Job and Family Services	Children Services Board	Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
<b>ASSETS:</b>							
Equity in Pooled Cash and Cash Equivalents	\$ 25,211,280	\$ 7,853,100	\$ 1,222,560	\$ 7,381,952	\$ 25,251,880	\$ 21,064,757	\$ 87,985,529
Cash and Cash Equivalents in Segregated Accounts						76,779	76,779
Receivables (Net of Allowance for Uncollectibles)							
Taxes	12,868,999	849,178		5,254,971	11,285,444	12,662,325	42,920,917
Accounts	181,516	53,792	12,744	3,285	42,054	343,913	637,304
Special Assessments						23	23
Accrued Interest	157,039	1,595				96	158,730
Due from Other Funds	98,701	4,767	150,000			20,075	273,543
Interfund Receivable	417,834					20,000	437,834
Due from Other Governments	2,515,033	3,256,934	115,468	889,606	1,033,205	2,575,371	10,385,617
<b>Total Assets</b>	<b>\$ 41,450,402</b>	<b>\$ 12,019,366</b>	<b>\$ 1,500,772</b>	<b>\$ 13,529,814</b>	<b>\$ 37,612,583</b>	<b>\$ 36,763,339</b>	<b>\$ 142,876,276</b>
<b>LIABILITIES:</b>							
Accounts Payable	513,808	75,669	300,486	385,460	351,404	489,721	2,116,548
Accrued Wages and Benefits	1,948,660	173,566	418,119	35,202	584,979	662,746	3,823,272
Due to Other Governments					380,800	115,000	495,800
Interfund Payable						437,834	437,834
Due to Other Funds	1,253	11,733	26,820	151,082	10,926	59,009	260,823
Notes Payable						133,000	133,000
<b>Total Liabilities</b>	<b>2,463,721</b>	<b>260,968</b>	<b>745,425</b>	<b>571,744</b>	<b>1,328,109</b>	<b>1,897,310</b>	<b>7,267,277</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Property Taxes	8,562,378	830,157		5,137,427	11,032,307	12,381,771	37,944,040
Unavailable Revenue	1,954,976	2,222,497		445,474	980,339	1,848,614	7,451,900
<b>Total Deferred Inflows of Resources</b>	<b>10,517,354</b>	<b>3,052,654</b>		<b>5,582,901</b>	<b>12,012,646</b>	<b>14,230,385</b>	<b>45,395,940</b>
<b>FUND BALANCES:</b>							
Nonspendable	849,355	4,767	150,000			110,875	1,114,997
Restricted		8,700,977	605,347	7,375,169	24,271,828	16,425,678	57,378,999
Committed						4,102,119	4,102,119
Assigned	4,851,532					(3,028)	4,851,532
Unassigned	22,768,440						22,765,412
<b>Total Fund Balances</b>	<b>28,469,327</b>	<b>8,705,744</b>	<b>755,347</b>	<b>7,375,169</b>	<b>24,271,828</b>	<b>20,635,644</b>	<b>90,213,059</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 41,450,402</b>	<b>\$ 12,019,366</b>	<b>\$ 1,500,772</b>	<b>\$ 13,529,814</b>	<b>\$ 37,612,583</b>	<b>\$ 36,763,339</b>	<b>\$ 142,876,276</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  
FOR THE YEAR ENDED DECEMBER 31, 2014**

<b>Total Governmental Fund Balances</b>	<b>\$ 90,213,059</b>
Amounts reported for governmental activities in the statement of net position are different because:	
Internal service funds are used by the County to charge the costs of providing health care insurance to County employees. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.....	3,817,057
Long term debts are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(23,573,427)
The unamortized loss on the refunding of debt is not due and payable in the current period and, therefore, is not reported as a fund liability.....	684,853
The unamortized discount on the refunding of debt is not due and payable in the current period and , therefore, is not reported as a fund liability.....	49,999
The unamortized premium on the refunding debt is not recognized in the current period and, therefore, is not reported as a fund liability.....	(854,547)
Accrued interest on bonds are not due and payable in the current period and, therefore, are not reported as a fund liability.....	(84,494)
Accrued compensated absences obligations are not due and payable in the current period, and therefore, are not reported as a fund liability.....	(5,522,924)
The difference in net position between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods.....	7,451,900
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.....	<u>163,804,337</u>
Total net position of governmental activities.....	<u><u>\$ 235,985,813</u></u>

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

**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	General	Motor Vehicle Road & Bridge	Department of Job and Family Services	Children Services Board	Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>							
Taxes	\$ 33,056,919	\$ 815,263		\$ 5,052,583	\$ 10,813,876	\$ 11,638,984	\$ 61,377,625
Special Assessments		24,288					24,288
Charges for Services	7,131,180	344,375		65,287	167,343	8,503,965	16,212,150
Licenses and Permits	834,933					163,228	998,161
Fines and Forfeitures	352,400	165,740				491,218	1,009,358
Intergovernmental	5,700,573	7,159,863	\$ 4,687,826	4,367,618	5,067,996	8,627,517	35,611,393
Investment Earnings	1,441,381	14,985				129,332	1,585,698
Other	151,643	12,070	511,097	8,220	18,220	412,286	1,113,536
<b>Total Revenues</b>	<b>48,669,029</b>	<b>8,536,584</b>	<b>5,198,923</b>	<b>9,493,708</b>	<b>16,067,435</b>	<b>29,966,530</b>	<b>117,932,209</b>
<b>EXPENDITURES:</b>							
Current:							
General Government:							
Legislative and Executive	14,619,715					1,841,146	16,460,861
Judicial	7,862,119						7,862,119
Public Safety	14,866,066					5,922,038	20,788,104
Public Works	593,679	8,873,813					9,467,492
Health	434,739				16,934,421		25,989,182
Human Services	838,154		5,213,669	9,399,051		8,620,022	25,366,982
Conservation and Recreation	2,275,065					9,916,108	3,154,220
Community and Economic Development	226,517					1,525,005	1,751,522
Capital Outlay						905,955	905,955
Debt Service:							
Principal Retirements						4,630,000	4,630,000
Interest and Fiscal Charges						1,083,082	1,083,082
<b>Total Expenditures</b>	<b>41,716,054</b>	<b>8,873,813</b>	<b>5,213,669</b>	<b>9,399,051</b>	<b>16,934,421</b>	<b>35,322,511</b>	<b>117,459,519</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>6,952,975</b>	<b>(337,229)</b>	<b>(14,746)</b>	<b>94,657</b>	<b>(866,986)</b>	<b>(5,355,981)</b>	<b>472,690</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers In	1,308		278,906			6,594,123	6,874,337
Proceeds from Sale of Capital Assets	21,096	41,233					62,329
Transfers Out	(6,058,419)					(834,927)	(6,893,346)
<b>Total Other Financing Sources and Uses</b>	<b>(6,036,015)</b>	<b>41,233</b>	<b>278,906</b>			<b>5,759,196</b>	<b>43,320</b>
<b>Net Change in Fund Balance</b>	<b>916,960</b>	<b>(295,996)</b>	<b>264,160</b>	<b>94,657</b>	<b>(866,986)</b>	<b>403,215</b>	<b>516,010</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>27,552,367</b>	<b>9,001,740</b>	<b>491,187</b>	<b>7,280,512</b>	<b>25,138,814</b>	<b>20,232,429</b>	<b>89,697,049</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 28,469,327</b>	<b>\$ 8,705,744</b>	<b>\$ 755,347</b>	<b>\$ 7,375,169</b>	<b>\$ 24,271,828</b>	<b>\$ 20,635,644</b>	<b>\$ 90,213,059</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, 2014**

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

Net change in fund balances - total governmental funds.....	\$	516,010
The change in net position of certain activities within the internal service fund is reported with governmental activities.....		(121,325)
The compensated absences portion of accrued wages and benefits in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.....		305,191
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.....		4,630,000
The amortization of a loss on the refunding of debt or the premium/discount on the issuance of debt do not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.....		21,091
Accrued interest expense in the statement of activities does not require the use of current financial resources and, therefore, is not reported as an expenditure in governmental funds.....		4,146
The difference in the change in net position between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods.....		948,933
Depreciation on capital assets is not reflected on the fund level statements, but is reported as an expense on the entity wide statements.....		(1,727,364)
The acquisition of capital assets is reported as an expense on the fund level statements, but is capitalized as an asset on the entity wide statements.....		2,092,927
Disposal of capital assets is only reported to the extent proceeds are received from the sale of the capital asset on the fund level statements. On the entity wide statements the gain or loss from the disposal of the asset is determined and reflected in the statements.....		<u>(63,415)</u>
Change in net position of governmental activities.....	\$	<u><u>6,606,194</u></u>

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

**GREENE COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 30,386,600	\$ 30,386,600	\$ 32,686,653	\$ 2,300,053
Charges for Services	6,483,000	6,589,680	6,996,337	406,657
Licenses and Permits	719,500	719,500	831,443	111,943
Fines and Forfeitures	375,600	375,600	331,895	(43,705)
Intergovernmental	4,629,000	4,629,000	5,226,226	597,226
Investment Earnings	888,300	888,300	1,027,577	139,277
Other	61,400	58,295	209,488	151,193
<b>Total Revenues</b>	<b>43,543,400</b>	<b>43,646,975</b>	<b>47,309,619</b>	<b>3,662,644</b>
<b>EXPENDITURES:</b>				
General Government:				
Legislative and Executive	16,438,138	17,668,547	15,166,574	2,501,973
Judicial	7,324,817	8,068,751	7,815,506	253,245
Public Safety	14,751,669	14,958,134	14,626,973	331,161
Public Works	753,703	945,379	616,610	328,769
Health	386,075	409,095	399,297	9,798
Human Services	789,642	839,446	826,484	12,962
Conservation and Recreation	2,225,240	2,353,508	2,291,531	61,977
Community and Economic Development	389,015	455,619	238,816	216,803
<b>Total Expenditures</b>	<b>43,058,299</b>	<b>45,698,479</b>	<b>41,981,791</b>	<b>3,716,688</b>
Excess of Revenues Over (Under) Expenditures	485,101	(2,051,504)	5,327,828	7,379,332
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	260,000	260,000	1,308	(258,692)
Proceeds from Sale of Capital Assets	11,000	11,000	21,096	10,096
Advances In	96,000	96,000	86,990	(9,010)
Transfers Out	(3,111,370)	(7,340,517)	(6,971,211)	369,306
Advances Out	(125,788)	(496,649)	(399,608)	97,041
Repayment of Loans to Other Governments			28,500	28,500
Loans to Other Governments			(45,000)	(45,000)
<b>Total Other Financing Sources and Uses</b>	<b>(2,870,158)</b>	<b>(7,470,166)</b>	<b>(7,277,925)</b>	<b>192,241</b>
Net Change in Fund Balance	(2,385,057)	(9,521,670)	(1,950,097)	7,571,573
Fund Balance (Deficit) at Beginning of Year	23,664,843	23,664,843	23,664,843	
Prior Year Encumbrances Appropriated	1,681,370	1,681,370	1,681,370	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 22,961,156</b>	<b>\$ 15,824,543</b>	<b>\$ 23,396,116</b>	<b>\$ 7,571,573</b>

**The notes to the financial statements are an intergal 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, 2014**

	<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	\$ 800,900	\$ 800,900	\$ 817,590	\$ 16,690
Special Assessments	37,000	37,000	40,751	3,751
Charges for Services	130,000	130,000	349,824	219,824
Fines and Forfeitures	125,000	125,000	155,971	30,971
Intergovernmental	6,209,601	6,703,638	7,145,314	441,676
Investment Earnings	20,000	20,000	17,306	(2,694)
Other	44,000	44,000	12,070	(31,930)
Total Revenues	<u>7,366,501</u>	<u>7,860,538</u>	<u>8,538,826</u>	<u>678,288</u>
<b>EXPENDITURES:</b>				
Public Works	<u>10,880,580</u>	<u>11,867,812</u>	<u>9,934,596</u>	<u>1,933,216</u>
Total Expenditures	<u>10,880,580</u>	<u>11,867,812</u>	<u>9,934,596</u>	<u>1,933,216</u>
Excess of Revenues Over (Under) Expenditures	(3,514,079)	(4,007,274)	(1,395,770)	2,611,504
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds from Sale of Capital Assets	<u>1,500</u>	<u>1,500</u>	<u>41,233</u>	<u>39,733</u>
Total Other Financing Sources and Uses	<u>1,500</u>	<u>1,500</u>	<u>41,233</u>	<u>39,733</u>
Net Change in Fund Balance	(3,512,579)	(4,005,774)	(1,354,537)	2,651,237
Fund Balance (Deficit) at Beginning of Year	7,615,232	7,615,232	7,615,232	
Prior Year Encumbrances Appropriated	<u>1,325,012</u>	<u>1,325,012</u>	<u>1,325,012</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 5,427,665</u>	<u>\$ 4,934,470</u>	<u>\$ 7,585,707</u>	<u>\$ 2,651,237</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  
DEPARTMENT OF JOB AND FAMILY SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 4,416,000	\$ 4,416,000	\$ 4,454,216	\$ 38,216
Other	4,903,000	4,903,000	351,940	(4,551,060)
Total Revenues	<u>9,319,000</u>	<u>9,319,000</u>	<u>4,806,156</u>	<u>(4,512,844)</u>
EXPENDITURES:				
Human Services	10,452,226	10,451,161	4,877,349	5,573,812
Total Expenditures	<u>10,452,226</u>	<u>10,451,161</u>	<u>4,877,349</u>	<u>5,573,812</u>
Excess of Revenues Over (Under) Expenditures	(1,133,226)	(1,132,161)	(71,193)	1,060,968
OTHER FINANCING SOURCES AND USES:				
Transfers In	300,000	300,000	278,906	(21,094)
Total Other Financing Sources and Uses	<u>300,000</u>	<u>300,000</u>	<u>278,906</u>	<u>(21,094)</u>
Net Change in Fund Balance	(833,226)	(832,161)	207,713	1,039,874
Fund Balance (Deficit) at Beginning of Year	800,819	800,819	800,819	
Prior Year Encumbrances Appropriated	196,353	196,353	196,353	
Fund Balance (Deficit) at End of Year	<u>\$ 163,946</u>	<u>\$ 165,011</u>	<u>\$ 1,204,885</u>	<u>\$ 1,039,874</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**  
**CHILDREN SERVICES BOARD**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,005,000	\$ 5,005,000	\$ 5,065,850	\$ 60,850
Charges for Services	50,000	50,000	62,792	12,792
Intergovernmental	4,150,800	4,150,800	4,318,670	167,870
Other	18,000	18,000	8,220	(9,780)
Total Revenues	<u>9,223,800</u>	<u>9,223,800</u>	<u>9,455,532</u>	<u>231,732</u>
EXPENDITURES:				
Human Services	<u>9,479,281</u>	<u>10,425,838</u>	<u>9,291,666</u>	<u>1,134,172</u>
Total Expenditures	<u>9,479,281</u>	<u>10,425,838</u>	<u>9,291,666</u>	<u>1,134,172</u>
Net Change in Fund Balance	(255,481)	(1,202,038)	163,866	1,365,904
Fund Balance (Deficit) at Beginning of Year	5,975,324	5,975,324	5,975,324	
Prior Year Encumbrances Appropriated	982,521	982,521	982,521	
Fund Balance (Deficit) at End of Year	<u>\$ 6,702,364</u>	<u>\$ 5,755,807</u>	<u>\$ 7,121,711</u>	<u>\$ 1,365,904</u>

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

**GREENE COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL  
BOARD OF DEVELOPMENTAL DISABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 10,711,000	\$ 10,711,000	\$ 10,846,314	\$ 135,314
Charges for Services	160,000	160,000	151,154	(8,846)
Intergovernmental	4,562,000	4,562,000	4,788,128	226,128
Other			15,580	15,580
Total Revenues	<u>15,433,000</u>	<u>15,433,000</u>	<u>15,801,176</u>	<u>368,176</u>
EXPENDITURES:				
Health	19,744,126	19,788,248	16,470,626	3,317,622
Total Expenditures	<u>19,744,126</u>	<u>19,788,248</u>	<u>16,470,626</u>	<u>3,317,622</u>
Net Change in Fund Balance	(4,311,126)	(4,355,248)	(669,450)	3,685,798
Fund Balance (Deficit) at Beginning of Year	23,184,022	23,184,022	23,184,022	
Prior Year Encumbrances Appropriated	1,236,906	1,236,906	1,236,906	
Fund Balance (Deficit) at End of Year	<u>\$ 20,109,802</u>	<u>\$ 20,065,680</u>	<u>\$ 23,751,478</u>	<u>\$ 3,685,798</u>

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

**GREENE COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2014**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
<b>ASSETS:</b>				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 8,068,973	\$ 8,493,825	\$ 16,562,798	\$ 5,733,427
Cash and Cash Equivalents in Segregated Accounts	803,450	1,323,094	2,126,544	
Accounts Receivable (Net of Allowance for Uncollectibles)	1,278,101	2,235,522	3,513,623	
Special Assessments Receivable	1,039,515	3,182,499	4,222,014	
Prepaid Items	72,495	101,397	173,892	
Materials and Supplies Inventory	560,854	351,891	912,745	
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	4,190,892	2,721,997	6,912,889	
Debt Service Deposits	522,020	2,096,104	2,618,124	
Total Current Assets	16,536,300	20,506,329	37,042,629	5,733,427
Noncurrent Assets:				
Capital Assets, net	75,120,518	186,286,075	261,406,593	
Total Noncurrent Assets	75,120,518	186,286,075	261,406,593	
Total Assets	91,656,818	206,792,404	298,449,222	5,733,427
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred Charge on Refunding	2,067,572	6,846,542	8,914,114	
<b>LIABILITIES:</b>				
Current Liabilities:				
Accounts Payable	192,706	309,521	502,227	1,993,508
Accrued Wages and Benefits	414,778	431,487	846,265	
Accrued Interest Payable	105,774	178,163	283,937	
Due to Other Funds	4,043	8,677	12,720	
Notes Payable	126,000	1,022,000	1,148,000	
General Obligation Bonds Payable	1,540,368	2,271,530	3,811,898	
Special Assessment Bonds Payable	117,192	111,508	228,700	
OWDA/OPWC Loans Payable	233,362	2,997,838	3,231,200	
Current Liabilities Payable from Restricted Assets:				
Revenue Bonds Payable	1,015,902	3,686,210	4,702,112	
Matured General Obligation Bonds		5,000	5,000	
Matured General Obligation Bonds Interest	469	5,512	5,981	
Matured Special Assessment Bonds with Governmental Commitment	15,000		15,000	
Matured Special Assessment Bonds Interest with Governmental Commitment	16,691	306	16,997	
Total Current Liabilities	3,782,285	11,027,752	14,810,037	1,993,508
Long-Term Liabilities: (Net of Current Portions)				
General Obligation Bonds Payable	20,537,582	54,428,518	74,966,100	
Revenue Bonds Payable	10,831,784	12,423,958	23,255,742	
Special Assessment Bonds Payable	720,222	1,136,778	1,857,000	
OWDA/OPWC Loans Payable	4,886,799	49,700,890	54,587,689	
Total Long-Term Liabilities	36,976,387	117,690,144	154,666,531	
Total Liabilities	40,758,672	128,717,896	169,476,568	19,936,508
<b>NET POSITION:</b>				
Net Investment in Capital Assets	37,289,879	66,370,387	103,660,266	
Restricted for Debt Service	522,020	2,096,104	2,618,124	
Unrestricted	15,153,819	16,454,559	31,608,378	3,739,919
Total Net Position	\$ 52,965,718	\$ 84,921,050	137,886,768	\$ 3,739,919
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(77,138)	
Total Net Position of Business-type Activities			\$ 137,809,630	

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, 2014**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ 9,929,260	\$ 19,926,907	\$ 29,856,167	\$ 13,153,828
Other	162,734	547,447	710,181	297,549
<b>Total Operating Revenues</b>	<u>10,091,994</u>	<u>20,474,354</u>	<u>30,566,348</u>	<u>13,451,377</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	2,079,120	2,487,793	4,566,913	
Contractual Services	546,681	1,461,974	2,008,655	13,608,357
Materials and Supplies	2,054,076	2,362,118	4,416,194	
Depreciation	2,383,507	5,340,018	7,723,525	
Other	45,871	82,255	128,126	
<b>Total Operating Expenses</b>	<u>7,109,255</u>	<u>11,734,158</u>	<u>18,843,413</u>	<u>13,608,357</u>
<b>Operating Income (Loss)</b>	<u>2,982,739</u>	<u>8,740,196</u>	<u>11,722,935</u>	<u>(156,980)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Investment Income	59,688		59,688	
Special Assessments	35,654	45,765	81,419	
Interest and Fiscal Charges	(1,571,324)	(4,139,699)	(5,711,023)	
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(1,475,982)</u>	<u>(4,093,934)</u>	<u>(5,569,916)</u>	
<b>Income (Loss) Before Contributions and Transfers</b>	<u>1,506,757</u>	<u>4,646,262</u>	<u>6,153,019</u>	<u>(156,980)</u>
Transfers In	10,394	10,510	20,904	520
Transfers Out		(2,415)	(2,415)	
<b>Change in Net Position</b>	1,517,151	4,654,357	6,171,508	(156,460)
<b>Net Position at Beginning of Year (Restated)</b>	51,448,567	80,266,693		3,896,379
<b>Net Position at End of Year</b>	<u>\$ 52,965,718</u>	<u>\$ 84,921,050</u>		<u>\$ 3,739,919</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(35,135)	
<b>Change in Net Position of Business-type Activities</b>			<u>\$ 6,136,373</u>	

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

**GREENE COUNTY, OHIO  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
<b>Cash Flows from Operating Activities:</b>				
Received from Charges for Services	\$ 9,749,846	\$ 19,767,621	\$ 29,517,467	\$ 13,153,828
Received from Other Operating Sources	162,734	547,447	710,181	298,219
Payments to Suppliers for Goods and Services	(1,973,355)	(2,298,652)	(4,272,007)	
Payments for Contract Services	(539,367)	(1,443,320)	(1,982,687)	(13,424,849)
Payments to Employees for Services	(2,023,659)	(2,431,058)	(4,454,717)	
Payments for Other Operating Expenses	(46,350)	(81,781)	(128,131)	
Net Cash Provided by (Used for) Operating Activities	<u>5,329,849</u>	<u>14,060,257</u>	<u>19,390,106</u>	<u>27,198</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Transfers In	10,394	10,510	20,904	520
Transfers Out		(2,415)	(2,415)	
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>10,394</u>	<u>8,095</u>	<u>18,489</u>	<u>520</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Proceeds from Capital Related Debt	126,000	1,022,000	1,148,000	
Special Assessments Received	235,087	243,374	478,461	
Payments for Capital Acquisitions	(423,435)	(1,129,620)	(1,553,055)	
Payments for Capital Related Debt Principal	(2,712,885)	(8,553,167)	(11,266,052)	
Payments for Capital Related Interest	(1,496,184)	(4,115,044)	(5,611,228)	
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(4,271,417)</u>	<u>(12,532,457)</u>	<u>(16,803,874)</u>	
<b>Cash Flows from Investing Activities:</b>				
Received for Interest on Cash Equivalents	59,683		59,683	
Net Cash Provided by (Used for) Investing Activities	<u>59,683</u>		<u>59,683</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	1,128,509	1,535,895	2,664,404	27,718
Cash and Cash Equivalents Beginning of Year	11,934,806	11,003,021	22,937,827	5,705,709
Cash and Cash Equivalents End of Year	<u>\$ 13,063,315</u>	<u>\$ 12,538,916</u>	<u>\$ 25,602,231</u>	<u>\$ 5,733,427</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	2,982,739	8,740,196	11,722,935	(156,980)
Adjustments:				
Depreciation	2,383,507	5,340,018	7,723,525	
(Increase) Decrease in Assets:				
Account Receivable	(179,414)	(159,286)	(338,700)	670
Prepaid Items	(6,355)	(7,941)	(14,296)	
Materials and Supplies Inventory	(10,846)	(1,277)	(12,123)	
Increase (Decrease) in Liabilities:				
Accounts Payable	103,033	86,098	189,131	183,508
Accrued Wages and Benefits	55,461	56,735	112,196	
Due to Other Funds	1,724	5,714	7,438	
Net Cash Provided by (Used for) Operating Activities	<u>\$ 5,329,849</u>	<u>\$ 14,060,257</u>	<u>\$ 19,390,106</u>	<u>\$ 27,198</u>
<b>Reconciliation of cash and cash equivalents:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 8,068,973	\$ 8,493,825	\$ 16,562,798	\$ 5,733,427
Cash and Cash Equivalents in Segregated Accounts	803,450	1,323,094	2,126,544	
Restricted Equity in Pooled Cash and Cash Equivalents	4,190,892	2,721,997	6,912,889	
Total Cash and Cash Equivalents	<u>\$ 13,063,315</u>	<u>\$ 12,538,916</u>	<u>\$ 25,602,231</u>	<u>\$ 5,733,427</u>

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

**GREENE COUNTY, OHIO  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
FIDUCIARY FUNDS  
DECEMBER 31, 2014**

	<u>Agency Funds</u>
<b>ASSETS:</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 14,179,986
Cash and Cash Equivalents in Segregated Accounts	3,899,937
Taxes Levied for Other Governments	<u>208,777,934</u>
Total Assets	<u><u>\$ 226,857,857</u></u>
 <b>LIABILITIES:</b>	
Due to Other Governments	\$ 216,619,053
Payroll Withholdings	199,185
Other Liabilities	<u>10,039,619</u>
Total Liabilities	<u><u>\$ 226,857,857</u></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, 2014**

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

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

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

**Component Units:** As required by generally accepted accounting principles (GAAP), the financial statements of the reporting entity include those of Greene County, the primary government, and its component units. The County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, 39, and 61 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 2014, 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 2014, 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 2014, the County paid the Transit Board \$1,989,296 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 \$4,727 in 2014. This amount represented rent payments made on behalf of qualifying individuals.

**Greene County Regional Airport Authority (Authority):** The County Commissioners appoint all seven members of the Authority's Board. In 2014, the County provided \$112,556 in operating grants to the Authority to assist in its operations.

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

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

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) operating or capital grants and contributions that

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

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are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues.

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

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

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

General - This is the primary operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

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

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

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

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

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

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

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

Additionally, the government reports the following fund types:

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

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

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

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

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

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

**Budgetary Accounting and Control:** Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an 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 2014 are included in the final budget amounts presented in the budget to actual comparisons.

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

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

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2014. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1904. Investments in STAR Ohio are valued at STAR Ohio's net asset per share price, which is the price the investment could be sold for on December 31, 2014.

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

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

**Capital Assets:** Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Assets are recorded at historical cost or estimated historical cost if historical cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. Cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. The County depreciates assets on a straight line basis using the following estimated useful lives:

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

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

**Capitalization of Interest:** The County's policy is to capitalize net interest cost on Enterprise Fund construction projects until substantial completion of the project. For 2014, no such interest costs were capitalized on construction projects for Enterprise Funds.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

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

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

**Bond Discounts, Premiums**

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

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

**Deferred Outflows/Inflows of Resources:** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include deferred charges on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance year 2015 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales taxes, special assessments, grants and entitlements, interest, and other miscellaneous accounts receivables. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

**Special Assessments:** The County applies the provisions of GASB Statements No. 6 and 33 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds are accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. In government-wide financial statements, special assessments revenues are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. In business-type activity financial statements, special assessments revenues are accrued and recognized in full upon completion of the construction project. The amount of delinquent special assessments receivable as of December 31, 2014 is \$89,839.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

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

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

**Interest Income:** Per the ORC, the County has specified the funds to receive an allocation of interest earnings. In 2014, interest revenue credited to the General Fund amounted to \$1,441,381, including \$1,199,221 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$14,985. Other non-major governmental funds earned \$129,332 in investment earnings.

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

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

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

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

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

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

Committed - The committed fund balance classification includes amounts that can be used only for specific purposes imposed by formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the Commissioners amend and approve another resolution. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners or Board, separate from the authorization to raise the

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

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underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for the use in satisfying those contractual requirements.

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

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

The County applies restricted resources first when expenditures are incurred for the purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by assigned and unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification could be used.

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

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

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

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

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

Deposits

Deposits include amounts held in demand accounts and savings accounts. At year-end, the carrying amount of the County's deposits was \$55,432,901, 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 \$56,767,269.

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,

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

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\$22,581,489 was insured by FDIC. The remaining balance of \$34,185,780 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, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pools (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value; lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 25% of the County's total average portfolio;
10. Bankers' acceptances for a period not to exceed 270 days and in an amount not to exceed 25% of County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. All County investments are in an internal investment pool. As of December 31, 2014, the County had the following investments:

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

	Fair Value	Investment Maturities (in Years)			Percent of Total Investments
		Less than 1	1-2	2-5	
Federal National Mortgage Association Notes	\$14,940,580			\$14,940,580	17.65%
Federal Home Loan Bank Notes	36,806,620	4,020,200		32,786,420	43.47%
Federal Home Loan Mortgage Notes	10,968,020			10,968,020	12.95%
Federal Farm Credit Bank Notes	4,956,260			4,956,260	5.85%
Greene County Bonds	27,692			27,692	N/A
STAROhio	6,095,993	6,095,993			7.20%
Money Market Funds	10,867,947	10,867,947			12.84%
<b>Total Investments</b>	<b>\$84,663,112</b>	<b>\$20,984,140</b>	<b>\$0</b>	<b>\$63,678,972</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. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Standard and Poor's rating for STAROhio was AAAm.

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

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

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$140,096,013	\$0
Investments:		
Federal Agency Instrustments	(67,671,480)	67,671,480
Greene County Bond	(27,692)	27,692
STAR Ohio	(6,095,993)	6,095,993
Money Market Funds-Sweep Account	(10,867,947)	10,867,947
GASB Statement No. 3	\$55,432,901	\$84,663,112

**NOTE C -- INTERFUND TRANSACTIONS**

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

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

Interfund receivables and payables balances on the fund financial statements as of December 31, 2014 follows:

	Due From Other Funds	Due To Other Funds
Governmental:		
General	\$ 98,701	\$ 1,253
Motor Vehicle, Road and Bridge	4,767	11,733
Department of Job and Family Services	150,000	26,820
Children Services Board		151,082
Board of Developmental Disabilities		10,926
Other Governmental Funds	20,075	59,009
Total Governmental Activities	273,543	260,823
Proprietary Funds:		
Water		4,043
Sewer		8,677
Total Proprietary Funds		12,720
Total Due To/From Other Funds	\$ 273,543	\$ 273,543

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

**NOTE D -- CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2014 was as follows:

	Restated Balance at 12/31/13	Additions	Deductions	Balance at 12/31/14
<b><u>Governmental Activities</u></b>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,509,680			\$2,509,680
Infrastructure	131,270,828			\$131,270,828
Construction in Progress	3,253,028	\$ 694,377	\$ (3,253,028)	\$694,377
Total Capital Assets, Not Being Depreciated	<u>137,033,536</u>	<u>694,377</u>	<u>(3,253,028)</u>	<u>134,474,885</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	\$36,924,431	3,800,000		\$40,724,431
Equipment, Furniture and Fixtures	12,208,861	851,578	(638,452)	12,421,987
Total Capital Assets, Being Depreciated	<u>49,133,292</u>	<u>4,651,578</u>	<u>(638,452)</u>	<u>53,146,418</u>
<i>Less Accumulated Depreciation</i>				
Buildings, Structures and Improvements	(14,858,867)	(810,410)		(15,669,277)
Equipment, Furniture and Fixtures	(7,805,772)	(916,954)	575,037	(8,147,689)
Total Accumulated Depreciation	<u>(22,664,639)</u>	<u>(1,727,364) *</u>	<u>575,037</u>	<u>(23,816,966)</u>
Total Capital Assets, Being Depreciated, Net	<u>26,468,653</u>	<u>2,924,214</u>	<u>(63,415)</u>	<u>29,329,452</u>
 Governmental Activities Capital Assets, Net	 <u>\$163,502,189</u>	 <u>\$3,618,591</u>	 <u>(\$3,316,443)</u>	 <u>\$163,804,337</u>

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

Legislative and Executive	\$303,189
Judicial	173,842
Public Safety	508,094
Public Works	493,982
Health	64,076
Human Services	79,284
Conservation and Recreation	68,834
Community and Economic Development	36,063
Total Depreciation Expense	<u>\$1,727,364</u>

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

	Restated Balance at 12/31/13	Additions	Deductions	Balance at 12/31/14
<b><u>Business-Type Activities</u></b>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,093,282			\$2,093,282
Construction in Progress	357,678	\$ 1,333,317		1,690,995
Total Capital Assets, Not Being Depreciated	<u>2,450,960</u>	<u>1,333,317</u>		<u>3,784,277</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	14,218,410			14,218,410
Improvements Other Than Buildings	346,975,825			346,975,825
Equipment, Furniture and Fixtures	12,452,830	186,675	(183,010)	12,456,495
Total Capital Assets, Being Depreciated	<u>373,647,065</u>	<u>186,675</u>	<u>(183,010)</u>	<u>373,650,730</u>
<i>Less Accumulated Depreciation:</i>				
Buildings, Structures and Improvements	(7,019,023)	(284,144)		(7,303,167)
Improvements Other Than Buildings	(89,944,991)	(7,236,558)		(97,181,549)
Equipment, Furniture and Fixtures	(11,523,885)	(202,823)	183,010	(11,543,698)
Total Accumulated Depreciation	<u>(108,487,899)</u>	<u>(7,723,525) *</u>	<u>183,010</u>	<u>(116,028,414)</u>
Total Capital Assets, Being Depreciated, Net	<u>265,159,166</u>	<u>(7,536,850)</u>		<u>257,622,316</u>
Business-Type Activities Capital Assets, Net	<u>\$267,610,126</u>	<u>(\$6,203,533)</u>		<u>\$261,406,593</u>

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

Water	\$2,383,507
Sewer	5,340,018
Total Depreciation Expense	<u>\$7,723,525</u>

**NOTE E -- BOND ANTICIPATION NOTES**

Bond anticipation notes in governmental funds were used to construct building improvements. Bond anticipation notes in the proprietary funds were used to construct water and sewer extensions. The notes outstanding are due within one year. These notes will be paid off as cash flows warrant or when long term bonds are issued at the completion of the project. Bond anticipation note activity for the year ended December 31, 2014 follows:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

	Interest Rate	Balance 1/1/2014	Issued	Retired	Balance 12/31/2014
<b>Governmental Funds:</b>					
Ice Arena Nutter Center	1.00%	\$ 150,000	\$ 133,000	\$ 150,000	\$ 133,000
<b>Proprietary Funds:</b>					
Fox Ridge Water Extension	1.25%	\$0	\$ 126,000	\$0	\$ 126,000
Cornerstone Sewer Extension	1.25%	0	1,022,000	0	1,022,000
Total Proprietary Funds		<u>\$0</u>	<u>\$ 1,148,000</u>	<u>\$0</u>	<u>\$ 1,148,000</u>

The governmental bond anticipation note outstanding as of December 31, 2014 is to be reissued during 2015. The proprietary bond anticipation note will be paid in 2015 with the issuance of bonds (See Note S). Therefore, all of the County's outstanding notes payable are current.

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

**General Obligation Bonds:** The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation proprietary bonds are retired from the related Enterprise Fund. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds issued relating to the Greene Town Center are secured by tax increment financing agreement with Greene Towne Center LLC, special assessment revenues received by the City of Beavercreek, and additional security provided by the County's ability to levy a voted or unvoted property tax within limitations of Ohio Law. The assets related to the Greene Towne Center are not assets of the county, however, the bonds are direct obligations and full faith and credit of the County. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years is \$108,788,427, with \$26,568,427 issued for governmental activities and \$82,220,000 issued for business-type activities.

General obligation bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
<b>Governmental Activities:</b>			
Greene Town Center - Infrastructure	2007	4.25% - 5.0%	\$6,000,000
Various Purpose	2007	4.25% - 5.25%	9,610,000
Various Purpose	2010	3.25% - 5.0%	2,958,427
Greene Town Center - Infrastructure	2011	2.0% - 3.7%	7,800,000
Courthouse Roof Replacement	2011	1.25% - 1.8%	200,000

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

	Year Issued	Interest Rate	Original Issue Amount
Business-type Activities:			
Water System Bonds	2010	3.25 - 5.0%	10,945,000
Sewer System Bonds	2010	3.25% - 5.0%	1,855,000
Sewer System Bonds	2013	1.00% - 3.42%	51,015,000
Sewer System Bonds	2013	1.00% - 3.625%	7,115,000
Water System Bonds	2013	5.00%	11,290,000

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

Governmental Activities				
Year	Principal	Discount	Premium	Interest
2015	\$980,000	\$0	\$44,925	\$1,013,918
2016	1,134,450	(2,272)	45,901	979,818
2017	1,443,350	(6,817)	48,831	944,018
2018	1,190,627	(1,954)	49,808	891,218
2019	1,165,000	(676)	52,738	834,794
2020-2024	6,965,000	(10,902)	307,148	3,343,637
2025-2029	8,520,000	(27,378)	305,196	1,541,802
2030-2032	2,175,000	0	0	170,479
Total	<u>\$23,573,427</u>	<u>(\$49,999)</u>	<u>\$854,547</u>	<u>\$9,719,684</u>

Business-type Activities				
Year	Principal	Discount	Interest	Premium
2015	\$3,765,000	\$0	\$2,126,795	\$46,898
2016	7,430,000	(2,016)	2,062,771	70,995
2017	7,280,000	(2,500)	1,927,033	69,480
2018	7,325,000	(2,097)	1,791,134	70,470
2019	7,110,000	(2,500)	1,649,433	68,560
2020-2024	29,550,000	(11,992)	5,767,968	243,649
2025-2029	8,155,000	(27,546)	2,244,023	38,415
2030-2034	3,910,000	(31,535)	1,408,099	0
2035-2039	3,755,000	(30,283)	535,412	0
Total	<u>\$78,280,000</u>	<u>(\$110,469)</u>	<u>\$19,512,668</u>	<u>\$608,467</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 have been issued for both governmental and business-type activities. The original amount of special assessment bonds issued in prior years is \$5,045,200, all of which was issued for business-type activities. During 2014, no such bonds were issued for either governmental activities or business type activities. Special assessment bonds currently outstanding are as follows:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

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

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

Business-type Activities		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2015	228,700	96,748
2016	213,700	85,838
2017	203,900	75,731
2018	168,900	66,253
2019	179,100	58,538
2020-2024	798,400	176,095
2025-2028	293,000	30,047
Total	<u>\$2,085,700</u>	<u>\$589,250</u>

**Revenue Bonds:** The County issues revenue bonds where the County pledges income derived from the operations of the water and sewer systems to pay debt service. Revenue bonds have been issued for business-type activities. The original amount of business-type activity revenue bonds issued in prior years is \$110,025,000. During 2014, none of these bonds were issued. Revenue bonds currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
Water System	2004	2.0% - 5.0%	\$21,490,000
Sewer System	2005	3.0% - 5.0%	60,955,000
Water System	2007	3.75% - 5.25%	7,285,000
Sewer System	2007	3.75% - 5.0%	4,875,000
Water System	2010	3.0% - 4.0%	7,220,000
Sewer System	2010	3.5% - 4.5%	6,695,000
Sewer System	2010	4.0%	850,000
Sewer System	2010	4.0% - 5.0%	655,000

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Annual debt service requirements to maturity for revenue bonds (Business-type Activities) are as follows:

Business-type Activities				
Year	Principal	Discount	Premium	Interest
2015	\$4,420,000	\$0	\$282,112	\$1,183,673
2016	1,525,000	(3,092)	86,519	972,410
2017	1,440,000	(1,237)	90,141	909,547
2018	1,790,000	(5,291)	94,564	848,547
2019	2,025,000	(7,627)	99,869	769,960
2020-2024	9,100,000	(49,813)	320,599	2,587,341
2025-2029	5,380,000	(14,909)	134,885	986,150
2030	1,255,000	(10,032)	6,166	53,850
Total	\$26,935,000	(\$92,001)	\$1,114,855	\$8,311,478

**Ohio Water Development Authority (OWDA) Loans and Ohio Public Works Commission (OPWC) Loans:** The County has borrowed funds from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) for the acquisition and construction of water and sewer facilities related to business-type activities. The original amount of OWDA and OPWC loans obtained in prior years is \$72,276,843 and \$217,000 respectively, all of which relates to business-type activities. OWDA and OPWC loans currently outstanding are as follows:

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

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

Year	Principal	Interest
2015	\$3,231,200	\$1,844,498
2016	3,339,181	1,736,516
2017	3,452,689	1,623,008
2018	3,429,504	1,509,314
2019	3,541,707	1,397,110
2020-2024	19,525,116	5,168,973
2025-2029	17,848,955	2,052,923
2030-2034	3,389,047	85,642
2035-2039	36,165	0
2040-2043	25,325	0
Total	\$57,818,889	\$15,417,984

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

Long term debt and other obligations of the county at December 31, 2014 consist of the following:

Types/Issues	Balance January 1, 2014	Increases	Decreases	Balance December 31, 2014	Due Within One Year
<b>Governmental Activities:</b>					
2007 Greene Towne Center	\$5,150,000	\$0	(\$175,000)	\$4,975,000	\$200,000
2011 Greene Towne Center	7,205,000	0	(315,000)	6,890,000	320,000
2012 Communications	3,700,000	0	(3,700,000)	0	
2007 Various Purpose	9,190,000	0	(440,000)	8,750,000	460,000
Premium	897,519	0	(42,972)	854,547	44,926
Net GO Bond	10,087,519	0	(482,972)	9,604,547	504,926
2010 Various Purpose	2,958,427	0	0	2,958,427	0
Discount	(49,999)	0	0	(49,999)	0
Net GO Bond	2,908,428	0	0	2,908,428	0
Total General Obligation Bonds	29,050,947	0	(4,672,972)	24,377,975	1,024,926
Compensated Absences	5,828,115	406,392	(711,583)	5,522,924	611,782
<b>Total - Governmental Activities</b>	<b>\$34,879,062</b>	<b>\$406,392</b>	<b>(\$5,384,555)</b>	<b>\$29,900,899</b>	<b>\$1,636,708</b>
<b>Business-type Activities:</b>					
<b>General Obligation Bonds:</b>					
2010 Water System	\$10,945,000	\$0	\$0	\$10,945,000	\$0
Discount	(88,271)	0	0	(88,271)	0
Net General Obligation Bond	10,856,729	0	0	10,856,729	0
2010 Sewer System	1,855,000	0	0	1,855,000	0
Discount	(22,198)	0	0	(22,198)	0
Net General Obligation Bond	1,832,802	0	0	1,832,802	0
2013 Sewer System	50,225,000	0	(1,425,000)	48,800,000	1,440,000
Premium	352,473	0	(10,000)	342,473	10,106
Net General Obligation Bond	50,577,473	0	(1,435,000)	49,142,473	1,450,106
2013 Water System	11,225,000	0	(225,000)	11,000,000	1,510,000
Premium	225,746	0	(4,525)	221,221	30,368
Net General Obligation Bond	11,450,746	0	(229,525)	11,221,221	1,540,368
2013 Sewer System	6,490,000	0	(810,000)	5,680,000	815,000
Premium	51,158	0	(6,385)	44,773	6,424
Net General Obligation Bond	6,541,158	0	(816,385)	5,724,773	821,424
<b>Total General Obligation Bonds</b>	<b>81,258,908</b>	<b>0</b>	<b>(2,480,910)</b>	<b>78,777,998</b>	<b>3,811,898</b>

(continued)

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

Types/Issues	Restated Balance January 1, 2014	Increases	Decreases	Balance December 31, 2014	Due Within One Year
<u>O.W.D.A. &amp; O.P.W.C. Loans:</u>					
1984 Wastewater Treatment	484,077	0	(111,466)	372,611	117,318
2007 Shawnee Hills Sewer	4,152,008	0	(287,995)	3,864,013	297,431
2007 Cedarville Sewer	3,862,107	0	(291,106)	3,571,001	301,828
1997 Clifton Sewer	10,524	0	(10,524)	0	0
Sugarcreek WRRF	37,021,698	0	(1,682,033)	35,339,665	1,734,751
2013 O.P.W.C.	213,383	0	(7,233)	206,150	7,233
Sugarcreek WRRF Force Main	3,707,408	0	(170,446)	3,536,962	192,369
NWRWTP Expansion	5,324,390	0	(204,229)	5,120,161	233,362
Beavercreek WRRF	6,143,812	0	(335,486)	5,808,326	346,908
Total O.W.D.A. & O.P.W.C. Loans	<u>60,919,407</u>	<u>0</u>	<u>(3,100,518)</u>	<u>57,818,889</u>	<u>3,231,200</u>
<u>Special Assessment Bonds with Governmental Commitment:</u>					
1994 Water & Sewer Improv.	25,000	0	(25,000)	0	0
1995 Water & Sewer Improv.	30,000	0	(15,000)	15,000	15,000
1996 Water & Sewer Improv.	40,000	0	(15,000)	25,000	10,000
1997 Water & Sewer Improv.	115,000	0	(25,000)	90,000	30,000
1999 Water & Sewer Improv.	65,000	0	(10,000)	55,000	10,000
2003 Water & Sewer Improv.	320,000	0	(30,000)	290,000	35,000
2005 Sewer Improvements	875,000	0	(70,000)	805,000	70,000
2007 Sewer Improvements	14,000	0	(1,000)	13,000	1,000
2008 Water & Sewer Improv.	820,000	0	(55,000)	765,000	55,000
2013 Water Improvement	30,200	0	(2,500)	27,700	2,700
Total Special Assessment Bonds	<u>2,334,200</u>	<u>0</u>	<u>(248,500)</u>	<u>2,085,700</u>	<u>228,700</u>
Compensated Absences	557,884	92,172	(68,526)	581,530	62,338
Subtotal for Non-Current Liabilities Due Within One Year					<u>7,334,136</u>
<u>Revenue Bonds:</u>					
2010 Sewer System	745,000	0	(35,000)	710,000	35,000
2010 Sewer System	655,000	0	0	655,000	0
2004 Water System	1,240,000	0	(1,240,000)	0	0
2005 Sewer System	6,210,000	0	(3,035,000)	3,175,000	3,175,000
Premium	390,385	0	(190,792)	199,593	199,593
Net Revenue Bond	<u>6,600,385</u>	<u>0</u>	<u>(3,225,792)</u>	<u>3,374,593</u>	<u>3,374,593</u>
2007 Sewer System	4,640,000	0	(245,000)	4,395,000	255,000
Premium	393,345	0	(20,769)	372,576	21,617
Net Revenue Bond	<u>5,033,345</u>	<u>0</u>	<u>(265,769)</u>	<u>4,767,576</u>	<u>276,617</u>
2007 Water System	5,895,000	0	(630,000)	5,265,000	645,000
Premium	519,842	0	(55,556)	464,286	56,878
Net Revenue Bond	<u>6,414,842</u>	<u>0</u>	<u>(685,556)</u>	<u>5,729,286</u>	<u>701,878</u>
2010 Sewer System	6,695,000	0	0	6,695,000	0
Discount	(92,001)	0	0	(92,001)	0
Net Revenue Bond	<u>6,602,999</u>	<u>0</u>	<u>0</u>	<u>6,602,999</u>	<u>0</u>
2010 Water System	6,345,000	0	(305,000)	6,040,000	310,000
Premium	82,359	0	(3,959)	78,400	4,023
Net Revenue Bond	<u>6,427,359</u>	<u>0</u>	<u>(308,959)</u>	<u>6,118,400</u>	<u>314,023</u>
Total Revenue Bonds	<u>33,718,930</u>	<u>0</u>	<u>(5,761,076)</u>	<u>27,957,854</u>	<u>4,702,111</u>
Total Long-term Liabilities	<u>\$178,789,329</u>	<u>\$92,172</u>	<u>(\$11,659,530)</u>	<u>\$167,221,971</u>	<u>\$12,036,247</u>

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

At December 31, 2014, liabilities totaling \$9,346,196 for Governmental activities and \$846,265 for Business-type activities for total unpaid vacation leave, sick leave, and required employer pension contributions were recorded. For Governmental activities, a liability for accrued pension obligation of \$3,823,272 was recorded as accrued wages and benefits with the remaining \$5,522,924 recorded as a noncurrent liability, with \$611,782 being due within one year and the balance of 4,911,142 being due in more than one year. For Business-type activities, a liability for accrued pension obligation of \$264,735 was recorded as accrued wages and benefits with the remaining \$581,530 recorded as a noncurrent liability, with \$62,338 being due within one year and the balance of \$519,192 being due in more than one year. The total liability as of December 31, 2014, stated as both a dollar amount and in hours, follows:

	Governmental Activities		Business-type Activities	
	Dollars	Hours	Dollars	Hours
Vacation	\$3,356,768	139,934	\$294,034	13,306
Sick	1,696,209	717,318	246,331	66,255
Accrued PERS	469,947	N/A	41,165	N/A
Subtotal	5,522,924		581,530	
Accrued Wages & Benefits	3,823,272		264,735	
Total	<u>\$ 9,346,196</u>	N/A	<u>\$ 846,265</u>	N/A

**Lease Obligations:** The County has entered into several agreements to lease equipment and other assets. When such agreements are, in substance, purchases they are classified as capital lease obligations in the financial statements. Leases that are not de facto purchases are classified as operating leases. As of December 31, 2014, the County did not have any capital leases. The County had three operating leases as of December 31, 2014. The operating lease agreements range in length from one year to twenty-four years. Operating lease payments are recorded as an expense in the period they are paid. Assets leased under these operating leases range from copiers and computer equipment to vehicles. The cost for operating leases for 2014 was \$667,278 for governmental activities. The County's future minimum lease payments under operating leases as of December 31, 2014, are as follows:

Year	Governmental Operating Lease
2015	\$ 638,278
2016	604,350
2017	550,150
Total Lease Payments	<u>\$ 1,792,778</u>

**Legal Debt Limit:** The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$95,237,353. With total exempt debt of \$109,969,552, the County has an unvoted legal debt margin of \$70,726,378.

**Defeased Debt:** The following is a summary of outstanding defeased debt at December 31, 2014. 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.

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Year Defeased	Description	Outstanding December 31, 2014
2003	Sewer System Revenue Bonds	\$9,510,000
2004	Water System Revenue Bonds	10,360,000
2005	Sewer System Revenue Bonds	45,435,000
2007	Various Purpose General Obligation Bonds	9,030,000
2007	Water System Revenue Bonds	5,400,000
2007	Sewer System Revenue Bonds	4,430,000
2010	Water System General Obligation Bonds	3,415,000
2010	Water System General Obligation Bonds	3,835,000
2010	Sewer System General Obligation Bonds	895,000
2010	Sewer System Revenue Bonds	2,675,000
2010	Various Purpose General Obligation Bonds	1,570,000
2010	Various Purpose General Obligation Bonds	360,000
2013	Water System Revenue Bonds	10,485,000
2013	Sewer System General Obligation Bonds	2,420,000
2013	Sewer System Revenue Bonds	42,195,000
2013	Sewer System General Obligation Bonds	7,390,000

**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, 2014, there were 25 series of industrial development bonds outstanding. The aggregate principal amount payable as of December 31, 2014 for the 10 series issued after July 1, 1995, was \$53,110,000. These 10 issues had an original issue amount of \$80,105,000. The aggregate principal amount payable for the 15 series issued prior to July 1, 1995, could not be determined; however, their original issue amount totaled \$27.1 million.

**NOTE G -- PENSION OBLIGATIONS**

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

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

**Funding Policy –** The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety officers participate in only the Traditional Plan. For 2014 member contribution rates were 10.00 percent of earnable salary for members in state and local classifications. Public safety and law enforcement members contributed 12.00 percent and 13.00 percent, respectively.

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The County's 2014 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. For 2014, the portion of employer contribution allocated to health care was 2.0 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2.0 percent. Employer contribution rates are actuarially determined.

The County's contributions for pension obligations to the traditional, combined and member directed plans for the years ended December 31, 2014, 2013, and 2012 were \$5,670,226, \$6,036,225 and \$5,159,194; 92.2% has been contributed for 2014 and 100 percent for 2013 and 2012.

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, State and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. For 2014, the portion of employer contributions allocated to health care for members in the Traditional Plan and the Combined Plan was 2.0 percent. Effective January 1, 2015, the portion of employer contributions allocated to healthcare remains at 2.0 percent for both plans, as recommended by the OPERS Actuary.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$944,597, \$464,325, and \$1,966,179, respectively; 92.2% has been contributed for 2014 and 100 percent for 2013 and 2012.

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

**NOTE H - DEFICIT FUND BALANCES**

At December 31, 2014, the Adult Day Care non-major special revenue fund had a deficit fund balance of \$3,028. This deficit is due to adjustments for accrued liabilities. The general fund is liable for the deficit in this fund and provides transfers when cash is required, rather than when accruals occur.

**NOTE I -- PROPERTY TAX REVENUES**

Property taxes include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes were levied in 2013 and collectable in 2014 are as follows:

	Assessed Value
Real Property	\$ 3,722,033,230
Public Utility Personal	111,517,520
Total Assessed Value	\$ 3,833,550,750

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 8.75 mills have been levied for voted millage. A summary of voted millage for tax year 2013 collected in 2014 follows:

Purpose	Rate Levied for Current Year Collection (b)			Final Levy Year	Final Collection Year
	Voter Authorized	Agricultural/ Residential	Other		
Developmental Disabilities	3.50	3.137939	3.431474	2018	2019
Hospital Operating	0.50	0.448277	0.490211	2018	2019
Hospital Operating	0.50	0.449775	0.490211	2016	2017
Community Mental Health	1.50	1.109135	1.326897	2022	2023
Road and Bridge	0.25	0.239546	0.250000	2015	2016
Children Services	1.50	1.500000	1.500000	2018	2019
Council on Aging	1.00	1.000000	1.000000	2018	2019

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

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

For taxes collected in 2014, real property taxes were levied in October 2013 on the assessed values as of January 1, 2013, the lien date. In accordance with the State of Ohio constitution, assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. Real estate taxes were due and payable in February and July.

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

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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 2015 operations (collected within 60 days after the fiscal year end) were recorded as 2014 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

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

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis, as provided by law, is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) is presented for the General Fund, Motor Vehicle Road and Bridge, Department of Job and Family Services, Children Services Board, and the Board of Developmental Disabilities Special Revenue Funds to provide a meaningful comparison of actual results. The differences between the budgetary basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than restricted, committed or assigned fund balance (GAAP basis).
4. Investments are reported at fair value (GAAP basis) rather than at cost (budget basis).

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

	Net Change in Fund Balance				
	General Fund	Motor Vehicle Road and Bridge	Dept of Job and Family Services	Children Services Board	Board of Developmental Disabilities
GAAP Basis	\$916,960	(\$295,996)	\$264,160	\$94,657	(\$866,986)
Revenue Accruals	(2,464,598)	(2,032)	(392,767)	(67,924)	(31,682)
Expenditure Accruals	1,635,484	(812,059)	353,994	258,647	1,427,475
Encumbrances	(1,901,221)	(248,724)	(17,674)	(151,262)	(963,680)
COGS Activity - 2014	0	0	0	0	425,481
COGS Activity - 2013	0	0	0	0	(728,484)
Decrease in Fair Market Value - 2014	277,924	0	0	0	0
Decrease in Fair Market Value - 2013	738,392	0	0	0	0
Agency Fund Cash Allocation - 2014	(191,866)	(18,670)	0	(108,978)	(233,721)
Agency Fund Cash Allocation - 2013	264,238	22,944	0	138,726	302,147
Transfers	(912,792)	0	0	0	0
Advances	(312,618)	0	0	0	0
Budget Basis	<u>(\$1,950,097)</u>	<u>(\$1,354,537)</u>	<u>\$207,713</u>	<u>\$163,866</u>	<u>(\$669,450)</u>

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**NOTE K -- INTERFUND TRANSFERS**

The following is a schedule of transfers made during 2014:

		Transfers From			Total
		General	Sewer	Non-Major Fund	
Transfers In	General	\$0	\$0	\$1,308	\$1,308
	Job & Family Services	278,906	0	0	278,906
	Water	7,979	2,415	0	10,394
	Sewer	10,510	0	0	10,510
	Nonmajor Funds	5,761,024	0	833,619	6,594,643
	<b>Total</b>	<b>\$6,058,419</b>	<b>\$2,415</b>	<b>\$834,927</b>	<b>\$6,895,761</b>

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

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

**NOTE L – SIGNIFICANT COMMITMENTS**

**Encumbrances**

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

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

Governmental Funds	
General Fund	\$ 1,901,221
Motor Vehicle Road & Bridge	248,724
Department of Job and Family Services	17,674
Children Services Board	151,262
Board of Developmental Disabilities	963,680
Other Governmental Funds	1,360,726
Total Governmental Funds	<u>\$ 4,643,287</u>
Business-Type Funds	
Water Fund	\$ 527,159
Sewer Fund	649,641
Total Enterprise Funds	<u>\$ 1,176,800</u>
Total	<u>\$ 5,820,087</u>

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**Contractual Commitments**

As of December 31, 2014, the County had contractual commitments outstanding for the following projects:

	Spent through December 31, 2014	Remaining Commitment
<b>Governmental Funds:</b>		
Building and Road Construction Fund:		
Animal Control Building	\$ 530,204	\$ 11,759
<b>Enterprise Funds:</b>		
Water Fund:		
GIS/Cityworks	314,265	54,230
Public Water Well Replacement	128,076	501,119
Rosehill/Parkhurst SA	73,785	11,215
OPWC LS#15 Elimination	16,800	8,200
Sewer Fund:		
GIS/Cityworks	314,266	54,231
Cornerstone at Centerville SWR Extension	771,531	137,120

**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 2014 for litigation settled were not material.

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

**NOTE N -- RISK MANAGEMENT**

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

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

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.

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

Year	January 1 Liability	Current Accruals	Current Payments	December 31 Liability
2010	2,020,603	10,984,683	(11,185,413)	1,819,873
2011	1,819,873	10,668,708	(10,833,835)	1,654,746
2012	1,654,746	12,084,892	(11,814,638)	1,925,000
2013	1,925,000	12,043,068	(12,158,068)	1,810,000
2014	1,810,000	13,608,357	(13,424,849)	1,993,508

**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**

**Fairways Regional Council of Governments:** The County is a participant in the Fairways Regional Council of Governments (the Council), a jointly governed organization with Champaign and Madison Counties. The purpose of the Council is to provide supported living services and family support services for developmentally disabled individuals and their families. The Council started providing these services in September 1998 and is established under section 167 of the Ohio Revised Code. The Council is governed by a three member board of directors, consisting of the superintendents of the participating Counties Developmental Disability Boards. Greene County has no ongoing financial responsibility to the Council. The Council exercises total control over of operations including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation on the Council. During 2014, Greene County made \$193,000 in grants and other financial support to the Council. Financial information can be obtained by writing to the Greene County Developmental Disability Board, 245 Valley Road, Xenia, Ohio 45385.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

**Montgomery Greene County Local Emergency Response Council (MGCLERC):** The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission. The State appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. The LEPC exercises total control over operations including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation in the LEPC. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2014, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

**NOTE Q – PRIOR PERIOD ADJUSTMENT**

A prior period adjustment was required to restate the funds below at December 31, 2013 to correctly present capital asset balances, long-term debt obligations, and cash balances with escrow agent.

<u>Fund Balance</u>	<u>Water</u>	<u>Sewer</u>
Ending Net Position December 31, 2013	\$ 51,599,765	\$ 81,278,778
Restatement - Capital Assets	(151,198)	(1,005,576)
Restatement - Long-term Debt		(655,000)
Restatement - Cash with Escrow Agent		648,491
	<u>\$ 51,448,567</u>	<u>\$ 80,266,693</u>

<u>Fund Balance</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Ending Net Position December 31, 2013	\$ 225,008,563	\$ 132,836,540
Restatement - Capital Assets	4,371,056	(1,156,774)
Restatement - Long-term Debt		(655,000)
Restatement - Cash with Escrow Agent		648,491
	<u>\$ 229,379,619</u>	<u>\$ 131,673,257</u>

**NOTE R - FUND BALANCE**

The fund balance for all governmental funds is classified as nonspendable, restricted, unrestricted and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources. The constraints placed on the fund balance for the major governmental funds and all other non-major government funds are presented as follows:

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

Fund Balances	General	Motor Vehicle Road & Bridge	Job & Family Services	Children Services	Board of Developmental Disabilities	Other Governmental	Total
<b><i>Nonspendable</i></b>							
Due From Other Funds	\$98,701	\$4,767	\$150,000			\$20,075	\$273,543
Interfund Receivables	417,834					20,000	437,834
Trust Funds	332,820					70,800	403,620
<b><i>Total Nonspendable</i></b>	<b>849,355</b>	<b>4,767</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>110,875</b>	<b>1,114,997</b>
<b><i>Restricted For</i></b>							
Road and Bridge		8,700,977					8,700,977
Public Assistance			605,347			24,941	630,288
Children's Services				7,375,169		3,160,009	10,535,178
Developmental Disabilities					24,271,828		24,271,828
Dog and Kennel						518,031	518,031
Real Estate Assessment						6,669,702	6,669,702
Community & Economic Development						1,300,850	1,300,850
Court Services						2,569,836	2,569,836
Law Enforcement						933,850	933,850
Emergency Management						58,809	58,809
Senior Services						107,340	107,340
Mental Health Services						87,789	87,789
Hospital Support						69,228	69,228
Other Purposes						122,539	122,539
Debt Service Payments						802,754	802,754
<b><i>Total Restricted</i></b>	<b>0</b>	<b>8,700,977</b>	<b>605,347</b>	<b>7,375,169</b>	<b>24,271,828</b>	<b>16,425,678</b>	<b>57,378,999</b>
<b><i>Committed To</i></b>							
Environmental Services						2,374,820	2,374,820
Parks and Trails						384,887	384,887
County Home						34,078	34,078
Inmate Medical Services						13,589	13,589
Debt Service Payments						801,023	801,023
Capital Projects						493,722	493,722
<b><i>Total Committed</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,102,119</b>	<b>4,102,119</b>
<b><i>Assigned To</i></b>							
Purchases on Order	1,901,221						1,901,221
Budgetary Resource	2,950,311						2,950,311
<b><i>Total Assigned</i></b>	<b>4,851,532</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,851,532</b>
<b><i>Unassigned</i></b>							
	22,768,440	0	0	0	0	(3,028)	22,765,412
<b>Total Fund Balances</b>	<b>\$28,469,327</b>	<b>\$8,705,744</b>	<b>\$755,347</b>	<b>\$7,375,169</b>	<b>\$24,271,828</b>	<b>\$20,635,644</b>	<b>\$90,213,059</b>

**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 reasonably protect the County from long-term economic factors. The balance in the stabilization fund at December 31, 2014 was \$2,250,000.

**GREENE COUNTY, OHIO**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**  
**(CONTINUED)**

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**NOTE S - SUBSEQUENT EVENT**

On April 23, 2015, the County issued \$3,955,000 in infrastructure improvement limited tax general obligation refunding bonds. These bonds will mature in December 2030 and have an interest rate ranging from 1.5% to 3.0%. These bonds were issued to refund the 2007 general infrastructure limited tax general obligation bonds outstanding at December 31, 2014.

On June 10, 2015, the County issued \$955,000 in special assessment bonds. These bonds will mature in December 2030 and have an interest rate ranging from 2.0% to 4.0%. \$897,000 of these bonds were issued to retire the related bond anticipation notes outstanding at December 31, 2014.

**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, 2014**

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

**County Roads**

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

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

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

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

It is the policy of the County Engineer that 90% of County roads are to be maintained in a condition of fair or better using the Physical Condition Rating and that a condition assessment using the Physical Condition Rating for County roads is performed annually. An assessment of County roads using the Financial Condition Ranking is to be performed at least once every three years. The following summarizes the Physical Condition Rating of County roads as of December 31, 2014, 2013 and 2012:

<u>Condition Assessment</u>	<b>2014</b>		<b>2013</b>		<b>2012</b>	
	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>
Fair or Better	324	100%	324	100%	325	100%
Less than Fair	0	0%	0	0%	0	0%

**GREENE COUNTY, OHIO  
REQUIRED SUPPLEMENTARY INFORMATION  
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE  
REPORTED USING THE MODIFIED APPROACH  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014  
(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>
2010	2,856,415	2,924,878	(68,463)
2011	3,107,042	3,118,428	(11,386)
2012	3,163,355	3,066,571	96,784
2013	3,140,098	3,102,862	37,236
2014	3,113,523	3,342,500	(228,977)

**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:

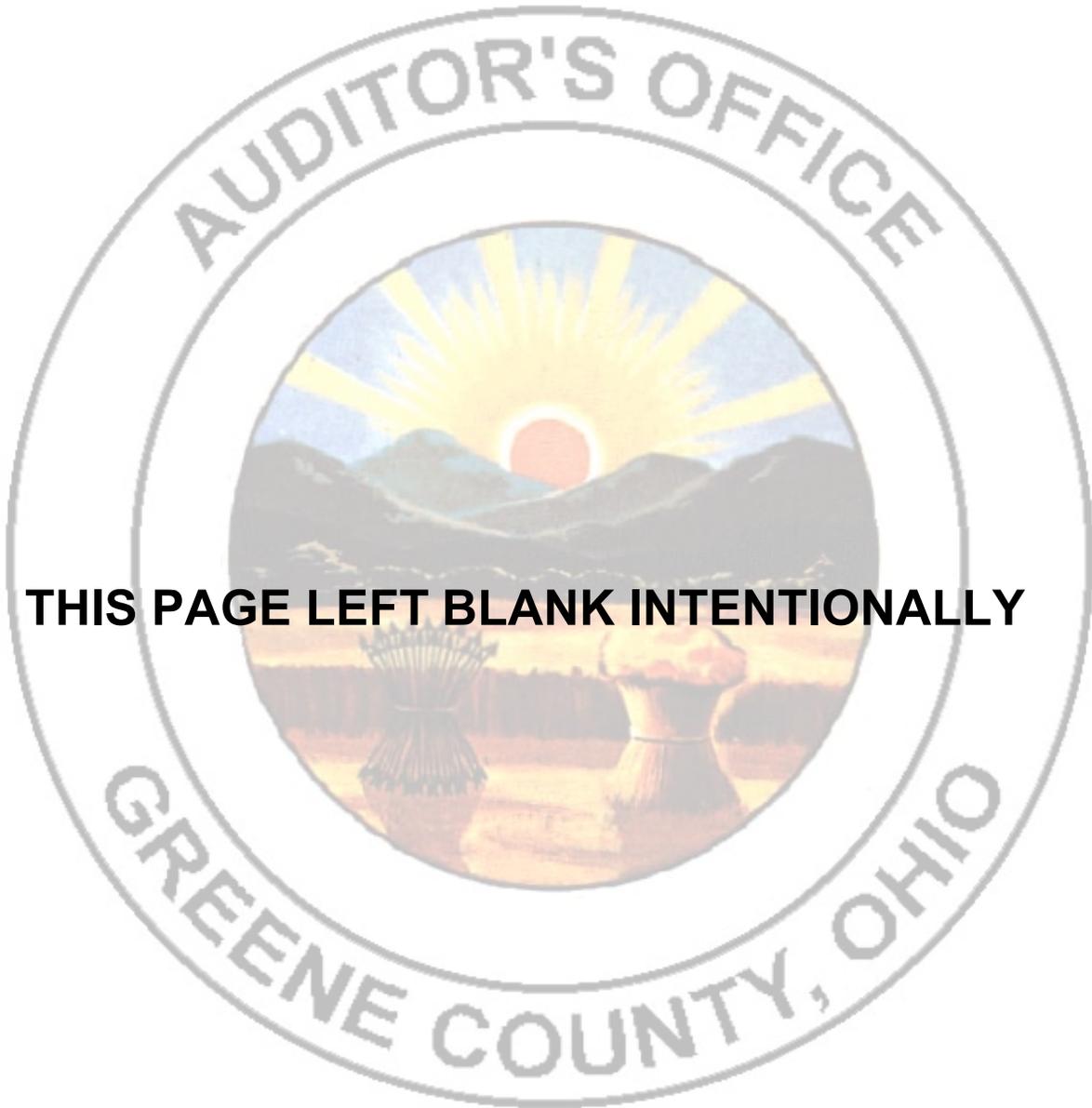
<u>Numerical Ranking</u>	<u>Condition Ranking</u>
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

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, 2014, 2013 and 2012:

<u>Condition Assessment</u>	<u>2014</u>		<u>2013</u>		<u>2012</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	280	99%	279	99%	274	97%
Less than Fair	3	1%	4	1%	9	3%

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

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2010	40,000	27,362	12,638
2011	40,000	36,816	3,184
2012	40,000	10,311	29,689
2013	37,725	19,301	18,424
2014	37,418	44,015	(6,597)



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**MAKING A DIFFERENCE  
FOR GREENE COUNTY**

**COMBINING FINANCIAL  
STATEMENTS  
AND SCHEDULES**

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**GREENE COUNTY, OHIO  
NON-MAJOR FUNDS**

The following are the County's non-major funds, for the year ending December 31, 2014:

**SPECIAL REVENUE FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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

Additional Special Revenue Funds presented in this report include:

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

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

## **DEBT SERVICE FUNDS**

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

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

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

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

## **CAPITAL PROJECTS FUND**

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

## **PERMANENT FUND**

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

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

## **AGENCY FUNDS**

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

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

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

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

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

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

GREENE COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE  
 DECEMBER 31, 2014

	<b>Non-major Special Revenue Funds</b>	<b>Non-major Debt Service Funds</b>	<b>Capital Projects Fund Building &amp; Road Construction</b>	<b>Permanent Fund Chase Stewart</b>	<b>Total Non-major Governmental Funds</b>
<b>ASSETS:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 18,828,976	\$ 1,377,285	\$ 770,954	\$ 87,542	\$ 21,064,757
Cash and Cash Equivalents in Segregated Accounts	76,779				76,779
Receivables (Net of Allowance for Uncollectibles)					
Taxes Recivable	12,393,322	269,003			12,662,325
Accounts	343,913				343,913
Special Assessments		23		96	23
Accrued Interest					96
Due from Other Funds	20,075				20,075
Interfund Receivable	20,000				20,000
Due from Other Governments	2,145,079	430,292			2,575,371
<b>Total Assets</b>	<b>\$ 33,828,144</b>	<b>\$ 2,076,603</b>	<b>\$ 770,954</b>	<b>\$ 87,638</b>	<b>\$ 36,763,339</b>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 465,489		\$ 24,232		\$ 489,721
Accrued Wages and Benefits	662,746				662,746
Due to Other Governments	15,000		100,000		115,000
Interfund Payable	417,834		20,000		437,834
Due to Other Funds	59,009				59,009
Notes Payable			133,000		133,000
<b>Total Liabilities</b>	<b>1,620,078</b>		<b>277,232</b>		<b>1,897,310</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Property Taxes	12,112,768	269,003			12,381,771
Unavailable Revenue	1,644,732	203,823		59	1,848,614
<b>Total Deferred Inflows of Resources</b>	<b>13,757,500</b>	<b>472,826</b>		<b>59</b>	<b>14,230,385</b>
<b>FUND BALANCES:</b>					
Nonspendable	40,075			70,800	110,875
Restricted	15,606,145	802,754		16,779	16,425,678
Committed	2,807,374	801,023	493,722		4,102,119
Unassigned	(3,028)				(3,028)
<b>Total Fund Balances</b>	<b>18,450,566</b>	<b>1,603,777</b>	<b>493,722</b>	<b>87,579</b>	<b>20,635,644</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 33,828,144</b>	<b>\$ 2,076,603</b>	<b>\$ 770,954</b>	<b>\$ 87,638</b>	<b>\$ 36,763,339</b>

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2014**

	<b>Dog and Kennel</b>	<b>Real Estate Assessment</b>	<b>Environmental Services</b>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 861,121	\$ 6,732,899	\$ 2,333,213
Cash and Cash Equivalents in Segregated Accounts			76,779
Receivables (Net of Allowance for Uncollectibles)			
Taxes			
Accounts	5,796		129
Due from Other Funds			
Interfund Receivable	20,000		
Due from Other Governments		33,090	
<b>Total Assets</b>	<b>\$ 886,917</b>	<b>\$ 6,765,989</b>	<b>\$ 2,410,121</b>
<b>LIABILITIES:</b>			
Accounts Payable	3,784	31,866	12,499
Accrued Wages and Benefits	44,385	31,331	21,953
Due to Other Governments			
Interfund Payable	300,000		
Due to Other Funds	717		849
<b>Total Liabilities</b>	<b>348,886</b>	<b>63,197</b>	<b>35,301</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes			
Unavailable Revenue		33,090	
<b>Total Deferred Inflows of Resources</b>		<b>33,090</b>	
<b>FUND BALANCES:</b>			
Nonspendable	20,000		
Restricted	518,031	6,669,702	
Committed			2,374,820
Unassigned			
<b>Total Fund Balances</b>	<b>538,031</b>	<b>6,669,702</b>	<b>2,374,820</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 886,917</b>	<b>\$ 6,765,989</b>	<b>\$ 2,410,121</b>

<u>Community Mental Health</u>	<u>Community Development Block Grant</u>	<u>Drug Law Enforcement</u>	<u>Child Support Enforcement Agency</u>	<u>County Home</u>
\$ 84,645	\$ 322,716	\$ 612,525	\$ 3,173,961	\$ 315,773
4,107,686	804	836		236,693 5,271
245,096	27,655	9,289	63,380	
<u>\$ 4,437,427</u>	<u>\$ 351,175</u>	<u>\$ 622,650</u>	<u>\$ 3,237,341</u>	<u>\$ 557,737</u>
	37,948	2,685	207	282,844
		24,185	57,253	184,056
		10,000		
	19,244	3,000	19,872	
	57,192	39,870	77,332	466,900
4,015,580				
334,058		5,507		51,488
4,349,638		5,507		51,488
				5,271
87,789	293,983	577,273	3,160,009	34,078
87,789	293,983	577,273	3,160,009	39,349
<u>\$ 4,437,427</u>	<u>\$ 351,175</u>	<u>\$ 622,650</u>	<u>\$ 3,237,341</u>	<u>\$ 557,737</u>

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2014**

	Spring Lakes Park	County Hotel Lodging	Hospital Levy
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,668	\$ 1,041,283	\$ 66,860
Cash and Cash Equivalents in Segregated Accounts			
Receivables (Net of Allowance for Uncollectibles)			
Taxes			3,228,338
Accounts			
Due from Other Funds			
Interfund Receivable			
Due from Other Governments			198,670
<b>Total Assets</b>	<b>\$ 1,668</b>	<b>\$ 1,041,283</b>	<b>\$ 3,493,868</b>
<b>LIABILITIES:</b>			
Accounts Payable		12,908	
Accrued Wages and Benefits		21,033	
Due to Other Governments			
Interfund Payable			
Due to Other Funds		475	
<b>Total Liabilities</b>		<b>34,416</b>	
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes			3,155,930
Unavailable Revenue			268,710
<b>Total Deferred Inflows of Resources</b>			<b>3,424,640</b>
<b>FUND BALANCES:</b>			
Nonspendable			
Restricted	1,668	1,006,867	69,228
Committed			
Unassigned			
<b>Total Fund Balances</b>	<b>1,668</b>	<b>1,006,867</b>	<b>69,228</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,668</b>	<b>\$ 1,041,283</b>	<b>\$ 3,493,868</b>

<u>Adult Day Care</u>	<u>Juvenile Court Grants</u>	<u>Parks and Trails Donations</u>	<u>Home Arrest</u>	<u>Indigent Drivers</u>	<u>Indigent Guardianship</u>
\$ 9,304	\$ 771,140	\$ 400,322	\$ 8,998	\$ 19,625	\$ 76,182
14,677	2,725		460	2,414	1,720
	796,931				
<u>\$ 23,981</u>	<u>\$ 1,570,796</u>	<u>\$ 400,322</u>	<u>\$ 9,458</u>	<u>\$ 22,039</u>	<u>\$ 77,902</u>
5,117	43,219	435		874	617
17,141	139,128				
		15,000			
	27,466				
4,751	4,891				
<u>27,009</u>	<u>214,704</u>	<u>15,435</u>		<u>874</u>	<u>617</u>
	277,493				
	277,493				
	1,078,599		9,458	21,165	77,285
		384,887			
<u>(3,028)</u>	<u>1,078,599</u>	<u>384,887</u>	<u>9,458</u>	<u>21,165</u>	<u>77,285</u>
<u>\$ 23,981</u>	<u>\$ 1,570,796</u>	<u>\$ 400,322</u>	<u>\$ 9,458</u>	<u>\$ 22,039</u>	<u>\$ 77,902</u>

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2014**

	<b>Victim Witness Grants</b>	<b>Equipment Acquisition</b>	<b>DARE Donations</b>
<b>ASSETS:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 85,587	\$ 81,550	\$ 639
Cash and Cash Equivalents in Segregated Accounts			
Receivables (Net of Allowance for Uncollectibles)			
Taxes			
Accounts	2,073		
Due from Other Funds			
Interfund Receivable			
Due from Other Governments	150,358	78,037	
<b>Total Assets</b>	<b>\$ 238,018</b>	<b>\$ 159,587</b>	<b>\$ 639</b>
<b>LIABILITIES:</b>			
Accounts Payable		1,300	
Accrued Wages and Benefits	27,190		
Due to Other Governments			
Interfund Payable			
Due to Other Funds		3,825	
<b>Total Liabilities</b>	<b>27,190</b>	<b>5,125</b>	
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Property Taxes			
Unavailable Revenue	111,926	50,370	
<b>Total Deferred Inflows of Resources</b>	<b>111,926</b>	<b>50,370</b>	
<b>FUND BALANCES:</b>			
Nonspendable			
Restricted	98,902	104,092	639
Committed			
Unassigned			
<b>Total Fund Balances</b>	<b>98,902</b>	<b>104,092</b>	<b>639</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 238,018</b>	<b>\$ 159,587</b>	<b>\$ 639</b>

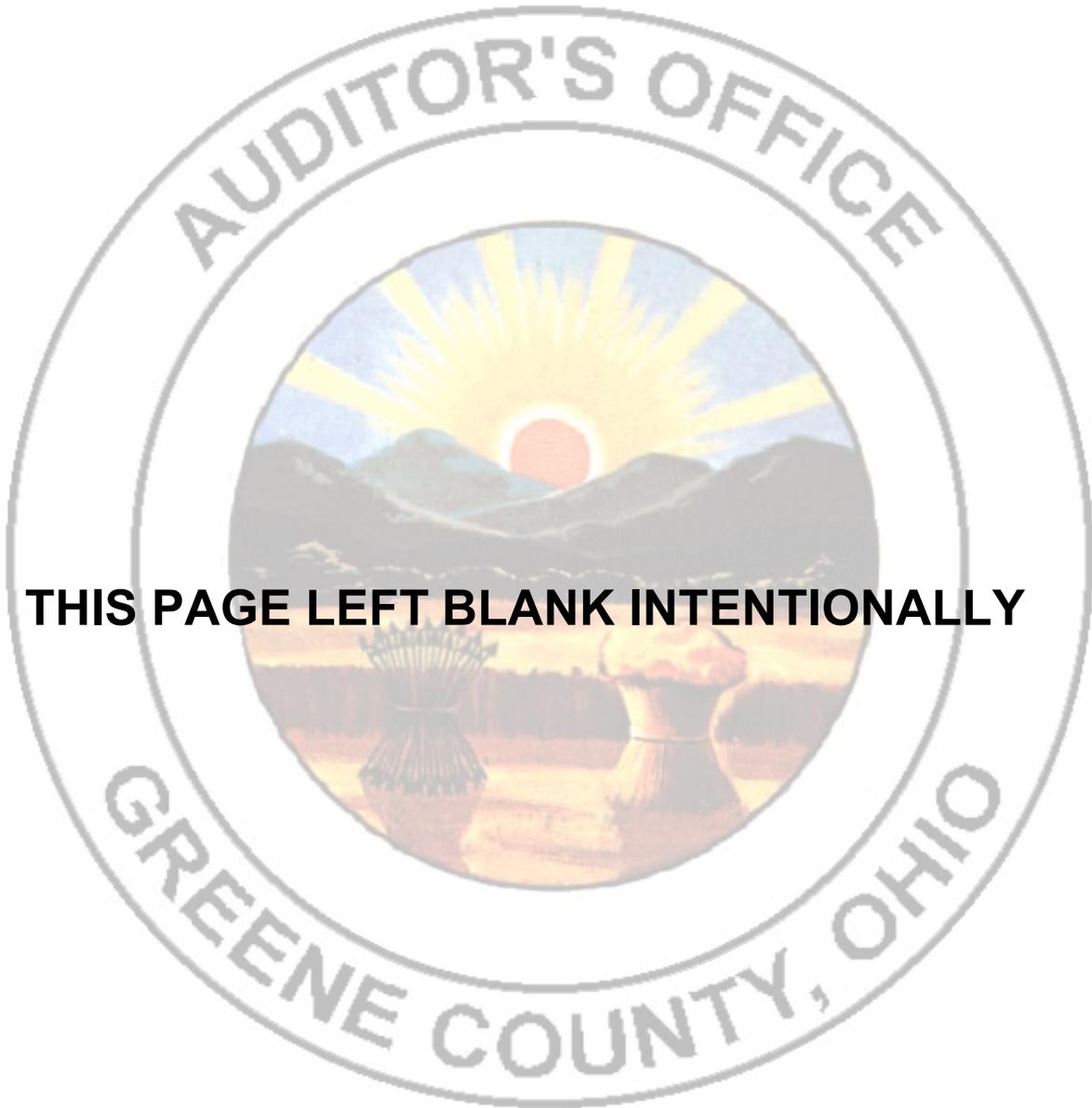
<u>Inmate Fees Medical</u>	<u>Common Pleas Grants</u>	<u>Family and Children First Council</u>	<u>Emergency Management Grants</u>	<u>Concealed Handgun License</u>
\$ 17,399	\$ 1,405,629	\$ 83,907	\$ 65,539	\$ 154,778
	75,279	307 14,804		
	<u>278,715</u>		<u>23,492</u>	
<u>\$ 17,399</u>	<u>\$ 1,759,623</u>	<u>\$ 99,018</u>	<u>\$ 89,031</u>	<u>\$ 154,778</u>
3,810	24,349 62,350	298 22,146	729 5,991	4,604
	43,868	36,500 329	10	1,046
<u>3,810</u>	<u>130,567</u>	<u>59,273</u>	<u>6,730</u>	<u>5,650</u>
	<u>137,819</u>		<u>23,492</u>	
	137,819		23,492	
		14,804 24,941		
	1,491,237		58,809	149,128
13,589				
<u>13,589</u>	<u>1,491,237</u>	<u>39,745</u>	<u>58,809</u>	<u>149,128</u>
<u>\$ 17,399</u>	<u>\$ 1,759,623</u>	<u>\$ 99,018</u>	<u>\$ 89,031</u>	<u>\$ 154,778</u>

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2014**

	<b>Council on Aging</b>	<b>Total Nonmajor Special Revenue</b>
<b>ASSETS:</b>		
Equity in Pooled Cash and Cash Equivalents	\$ 101,713	\$ 18,828,976
Cash and Cash Equivalents in Segregated Accounts		76,779
Receivables (Net of Allowance for Uncollectibles)		
Taxes	5,057,298	12,393,322
Accounts		343,913
Due from Other Funds		20,075
Interfund Receivable		20,000
Due from Other Governments	240,366	2,145,079
<b>Total Assets</b>	<b>\$ 5,399,377</b>	<b>\$ 33,828,144</b>
<b>LIABILITIES:</b>		
Accounts Payable		465,489
Accrued Wages and Benefits		662,746
Due to Other Governments		15,000
Interfund Payable		417,834
Due to Other Funds		59,009
<b>Total Liabilities</b>		<b>1,620,078</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Property Taxes	4,941,258	12,112,768
Unavailable Revenue	350,779	1,644,732
<b>Total Deferred Inflows of Resources</b>	<b>5,292,037</b>	<b>13,757,500</b>
<b>FUND BALANCES:</b>		
Nonspendable		40,075
Restricted	107,340	15,606,145
Committed		2,807,374
Unassigned		(3,028)
<b>Total Fund Balances</b>	<b>107,340</b>	<b>18,450,566</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 5,399,377</b>	<b>\$ 33,828,144</b>

**GREENE COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2014**

	<u>Road Assessment Debt Service</u>	<u>Various Purpose Long-Term Obligation Bonds</u>	<u>Tax Incentive Project Debt</u>	<u>Total</u>
<b>ASSETS:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 10,864	\$ 801,023	\$ 565,398	\$ 1,377,285
Receivables (Net of Allowance for Uncollectibles)				
Taxes			269,003	269,003
Special Assessments	23			23
Due from Other Governments			430,292	430,292
<b>Total Assets</b>	<u>\$ 10,887</u>	<u>\$ 801,023</u>	<u>\$ 1,264,693</u>	<u>\$ 2,076,603</u>
<b>LIABILITIES:</b>				
<b>Total Liabilities</b>				
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Property Taxes			269,003	269,003
Unavailable Revenue			203,823	203,823
<b>Total Deferred Inflows of Resources</b>			<u>472,826</u>	<u>472,826</u>
<b>FUND BALANCES:</b>				
Restricted	10,887		791,867	802,754
Committed		801,023		801,023
<b>Total Fund Balances</b>	<u>10,887</u>	<u>801,023</u>	<u>791,867</u>	<u>1,603,777</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 10,887</u>	<u>\$ 801,023</u>	<u>\$ 1,264,693</u>	<u>\$ 2,076,603</u>



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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 GOVERNMENTAL FUNDS BY FUND TYPE**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund Building & Road Construction	Permanent Fund Chase Stewart	Total Non-major Governmental Funds
<b>REVENUES:</b>					
Taxes	\$ 11,403,685	\$ 235,299			\$ 11,638,984
Charges for Services	8,503,965				8,503,965
Licenses and Permits	163,228				163,228
Fines and Forfeitures	491,218				491,218
Intergovernmental	7,966,637	660,880			8,627,517
Investment Earnings	46,972		\$ 81,802	\$ 558	129,332
Other	352,324		59,962		412,286
<b>Total Revenues</b>	<b>28,928,029</b>	<b>896,179</b>	<b>141,764</b>	<b>558</b>	<b>29,966,530</b>
<b>EXPENDITURES:</b>					
Current:					
General Government:					
Legislative and Executive	1,836,674			4,472	1,841,146
Public Safety	5,922,038				5,922,038
Health	8,620,022				8,620,022
Human Services	9,916,108				9,916,108
Conservation and Recreation	879,155				879,155
Community and Economic Development	1,525,005				1,525,005
Capital Outlay			905,955		905,955
Debt Service:					
Principal Retirements		930,000	3,700,000		4,630,000
Interest and Fiscal Charges		1,046,044	37,038		1,083,082
<b>Total Expenditures</b>	<b>28,699,002</b>	<b>1,976,044</b>	<b>4,642,993</b>	<b>4,472</b>	<b>35,322,511</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>229,027</b>	<b>(1,079,865)</b>	<b>(4,501,229)</b>	<b>(3,914)</b>	<b>(5,355,981)</b>
<b>OTHER FINANCING SOURCES AND USES:</b>					
Transfers In	325,794	1,488,611	4,779,718		6,594,123
Transfers Out	(752,916)		(82,011)		(834,927)
<b>Total Other Financing Sources and Uses</b>	<b>(427,122)</b>	<b>1,488,611</b>	<b>4,697,707</b>		<b>5,759,196</b>
<b>Net Change in Fund Balance</b>	<b>(198,095)</b>	<b>408,746</b>	<b>196,478</b>	<b>(3,914)</b>	<b>403,215</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>18,648,661</b>	<b>1,195,031</b>	<b>297,244</b>	<b>91,493</b>	<b>20,232,429</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 18,450,566</b>	<b>\$1,603,777</b>	<b>\$ 493,722</b>	<b>\$ 87,579</b>	<b>\$ 20,635,644</b>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Dog and Kennel</u>	<u>Real Estate Assessment</u>	<u>Environmental Services</u>
<b>REVENUES:</b>			
Taxes			
Charges for Services	923,911	100,482	1,125,212
Licenses and Permits			
Fines and Forfeitures	15,844	330,786	
Intergovernmental			28,454
Interest			
Other	<u>96,829</u>	<u>16,177</u>	<u>22,246</u>
<b>Total Revenues</b>	<u>1,036,584</u>	<u>447,445</u>	<u>1,175,912</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive	42,227	1,475,515	
Public Safety			
Health	682,236		
Human Services			
Conservation and Recreation			821,238
Community and Economic Development			
<b>Total Expenditures</b>	<u>724,463</u>	<u>1,475,515</u>	<u>821,238</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	312,121	(1,028,070)	354,674
<b>OTHER FINANCING SOURCES AND USES:</b>			
Transfers In			
Transfers Out	<u>(543,682)</u>		<u>(207,926)</u>
<b>Total Other Financing Sources and Uses</b>	<u>(543,682)</u>		<u>(207,926)</u>
<b>Net Change in Fund Balance</b>	(231,561)	(1,028,070)	146,748
<b>Fund Balance (Deficit) at Beginning of Year</b>	769,592	7,697,772	2,228,072
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 538,031</u>	<u>\$ 6,669,702</u>	<u>\$ 2,374,820</u>

<u>Community Mental Health</u>	<u>Community Development Block Grant</u>	<u>Drug Law Enforcement</u>	<u>Child Support Enforcement Agency</u>	<u>County Home</u>
\$ 3,930,596		538,730	570,375	3,766,485
491,511	585,539	132,496 345,641	1,105,243	
	22,966	597	1,694	17,836
<u>4,422,107</u>	<u>608,505</u>	<u>1,017,464</u>	<u>1,677,312</u>	<u>3,784,321</u>
4,436,069		1,027,299		
			1,387,044	4,015,151
	660,996			
<u>4,436,069</u>	<u>660,996</u>	<u>1,027,299</u>	<u>1,387,044</u>	<u>4,015,151</u>
(13,962)	(52,491)	(9,835)	290,268	(230,830)
	2,116	82,000		
	<u>2,116</u>	<u>82,000</u>		
(13,962)	(50,375)	72,165	290,268	(230,830)
101,751	344,358	505,108	2,869,741	270,179
<u>\$ 87,789</u>	<u>\$ 293,983</u>	<u>\$ 577,273</u>	<u>\$ 3,160,009</u>	<u>\$ 39,349</u>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Spring Lakes Park</u>	<u>County Hotel Lodging</u>	<u>Hospital Levy</u>
<b>REVENUES:</b>			
Taxes		\$ 978,938	\$ 3,093,528
Charges for Services			
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental			398,941
Interest			
Other	439	2,344	
<b>Total Revenues</b>	<u>439</u>	<u>981,282</u>	<u>3,492,469</u>
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive			
Public Safety			
Health			3,501,717
Human Services			
Conservation and Recreation			
Community and Economic Development		864,009	
<b>Total Expenditures</b>		<u>864,009</u>	<u>3,501,717</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	439	117,273	(9,248)
<b>OTHER FINANCING SOURCES AND USES:</b>			
Transfers In			
Transfers Out			
<b>Total Other Financing Sources and Uses</b>			
<b>Net Change in Fund Balance</b>	439	117,273	(9,248)
<b>Fund Balance (Deficit) at Beginning of Year</b>	1,229	889,594	78,476
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 1,668</u>	<u>\$ 1,006,867</u>	<u>\$ 69,228</u>

<u>Adult Day Care</u>	<u>Juvenile Court Grants</u>	<u>Parks and Trails Donations</u>	<u>Home Arrest</u>	<u>Indigent Drivers</u>	<u>Indigent Guardianship</u>
321,322	31,173	24,300	1,565	33,960	17,020
	11,617			475	
	2,858,489	61,604		1,167	
		46,972			
15,658	1,388	21,855			735
<u>336,980</u>	<u>2,902,667</u>	<u>154,731</u>	<u>1,565</u>	<u>35,602</u>	<u>17,755</u>
	2,659,088		1,744	36,144	8,548
352,696		57,917			
<u>352,696</u>	<u>2,659,088</u>	<u>57,917</u>	<u>1,744</u>	<u>36,144</u>	<u>8,548</u>
(15,716)	243,579	96,814	(179)	(542)	9,207
	14,149				
	<u>14,149</u>				
(15,716)	257,728	96,814	(179)	(542)	9,207
12,688	820,871	288,073	9,637	21,707	68,078
<u>\$ (3,028)</u>	<u>\$ 1,078,599</u>	<u>\$ 384,887</u>	<u>\$ 9,458</u>	<u>\$ 21,165</u>	<u>\$ 77,285</u>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Victim Witness Grants</u>	<u>Equipment Acquisition</u>	<u>DARE Donations</u>
<b>REVENUES:</b>			
Taxes			
Charges for Services	59,852	2,944	
Licenses and Permits			
Fines and Forfeitures			
Intergovernmental	210,228	331,734	
Interest			
Other	43,766	1,000	
<b>Total Revenues</b>	<u>313,846</u>	<u>335,678</u>	
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Legislative and Executive		318,932	
Public Safety	392,640		
Health			
Human Services			
Conservation and Recreation			
Community and Economic Development			
<b>Total Expenditures</b>	<u>392,640</u>	<u>318,932</u>	
<b>Excess of Revenues Over (Under) Expenditures</b>	(78,794)	16,746	
<b>OTHER FINANCING SOURCES AND USES:</b>			
Transfers In	62,946		
Transfers Out	(1,308)		
<b>Total Other Financing Sources and Uses</b>	<u>61,638</u>		
<b>Net Change in Fund Balance</b>	(17,156)	16,746	
<b>Fund Balance (Deficit) at Beginning of Year</b>	116,058	87,346	639
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 98,902</u>	<u>\$ 104,092</u>	<u>\$ 639</u>

<b>Inmate Fees Medical</b>	<b>Common Pleas Grants</b>	<b>Family and Children First Council</b>	<b>Emergency Management Grants</b>	<b>Concealed Handgun License</b>
27,982	949,221 2,572	9,431		160,656
	768,625	171,535	163,294	
	84,363	2,389	23	19
<u>27,982</u>	<u>1,804,781</u>	<u>183,355</u>	<u>163,317</u>	<u>160,675</u>
40,861	1,463,839		146,954	144,921
		339,351		
<u>40,861</u>	<u>1,463,839</u>	<u>339,351</u>	<u>146,954</u>	<u>144,921</u>
(12,879)	340,942	(155,996)	16,363	15,754
		135,500	29,083	
		<u>135,500</u>	<u>29,083</u>	
(12,879)	340,942	(20,496)	45,446	15,754
26,468	1,150,295	60,241	13,363	133,374
<u>\$ 13,589</u>	<u>\$ 1,491,237</u>	<u>\$ 39,745</u>	<u>\$ 58,809</u>	<u>\$ 149,128</u>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NON-MAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>Council on Aging</b>	<b>Total</b>
<b>REVENUES:</b>		
Taxes	\$ 3,400,623	\$ 11,403,685
Charges for Services		8,503,965
Licenses and Permits		163,228
Fines and Forfeitures		491,218
Intergovernmental	444,632	7,966,637
Interest		46,972
Other		352,324
<b>Total Revenues</b>	<b>3,845,255</b>	<b>28,928,029</b>
<b>EXPENDITURES:</b>		
Current:		
General Government:		
Legislative and Executive		1,836,674
Public Safety		5,922,038
Health		8,620,022
Human Services	3,821,866	9,916,108
Conservation and Recreation		879,155
Community and Economic Development		1,525,005
<b>Total Expenditures</b>	<b>3,821,866</b>	<b>28,699,002</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>23,389</b>	<b>229,027</b>
<b>OTHER FINANCING SOURCES AND USES:</b>		
Transfers In		325,794
Transfers Out		(752,916)
<b>Total Other Financing Sources and Uses</b>		<b>(427,122)</b>
<b>Net Change in Fund Balance</b>	<b>23,389</b>	<b>(198,095)</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>83,951</b>	<b>18,648,661</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 107,340</b>	<b>\$ 18,450,566</b>

**GREENE COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Road Assessment Debt Service</u>	<u>Various Purpose Long-Term Obligation Bonds</u>	<u>Tax Incentive Project Debt</u>	<u>Total</u>
<b>REVENUES:</b>				
Taxes			\$ 235,299	\$ 235,299
Intergovernmental			660,880	660,880
<b>Total Revenues</b>			<u>896,179</u>	<u>896,179</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal Retirements		440,000	490,000	930,000
Interest and Fiscal Charges		568,566	477,478	1,046,044
<b>Total Expenditures</b>		<u>1,008,566</u>	<u>967,478</u>	<u>1,976,044</u>
<b>Excess of Revenues Over (Under) Expenditures</b>		(1,008,566)	(71,299)	(1,079,865)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In		1,183,152	305,459	1,488,611
<b>Total Other Financing Sources and Uses</b>		<u>1,183,152</u>	<u>305,459</u>	<u>1,488,611</u>
<b>Net Change in Fund Balance</b>		174,586	234,160	408,746
<b>Fund Balance (Deficit) at Beginning of Year</b>	10,887	626,437	557,707	1,195,031
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 10,887</u>	<u>\$ 801,023</u>	<u>\$ 791,867</u>	<u>\$ 1,603,777</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 30,386,600	\$ 30,386,600	\$ 32,686,653	\$ 2,300,053
Charges for Services	6,483,000	6,589,680	6,996,337	406,657
Licenses and Permits	719,500	719,500	831,443	111,943
Fines and Forfeitures	375,600	375,600	331,895	(43,705)
Intergovernmental	4,629,000	4,629,000	5,226,226	597,226
Interest	888,300	888,300	1,027,577	139,277
Other	61,400	58,295	209,488	151,193
<b>Total Revenues</b>	<b>43,543,400</b>	<b>43,646,975</b>	<b>47,309,619</b>	<b>3,662,644</b>
<b>EXPENDITURES:</b>				
General Government:				
Legislative and Executive Commissioners				
Personal Services	630,965	665,890	642,829	23,061
Contractual Services	1,038,150	865,627	805,997	59,630
Materials and Supplies	3,653	7,000	3,134	3,866
Capital Outlay	684,801	226,080	215,184	10,896
Other	403,881	363,934	349,110	14,824
<b>Total Commissioners</b>	<b>2,761,450</b>	<b>2,128,531</b>	<b>2,016,254</b>	<b>112,277</b>
Auditor				
Personal Services	921,007	1,012,766	881,333	131,433
Contractual Services	107,234	74,375	54,323	20,052
Materials and Supplies	6,586	10,190	6,631	3,559
Capital Outlay	19,014	14,850	10,615	4,235
Other	8,782	12,987	7,910	5,077
<b>Total Auditor</b>	<b>1,062,623</b>	<b>1,125,168</b>	<b>960,812</b>	<b>164,356</b>
Treasurer				
Personal Services	376,376	391,646	385,274	6,372
Contractual Services	22,224	23,185	23,185	
Materials and Supplies	3,830	2,357	2,299	58
Other	5,748	8,310	8,310	
<b>Total Treasurer</b>	<b>408,178</b>	<b>425,498</b>	<b>419,068</b>	<b>6,430</b>
Prosecuting Attorney				
Personal Services	1,782,944	1,816,314	1,781,913	34,401
Contractual Services	9,588	18,750	9,181	9,569
Materials and Supplies	14,757	20,037	14,751	5,286
Capital Outlay	18,588	23,642	22,506	1,136
Other	14,640	36,084	25,807	10,277
<b>Total Prosecuting Attorney</b>	<b>1,840,517</b>	<b>1,914,827</b>	<b>1,854,158</b>	<b>60,669</b>
Budget Commission				
Contractual Services		1,500		1,500
<b>Total Budget Commission</b>		<b>1,500</b>		<b>1,500</b>
Bureau of Inspection				
Contractual Services	81,544	93,500	88,686	4,814
<b>Total Bureau of Inspection</b>	<b>81,544</b>	<b>93,500</b>	<b>88,686</b>	<b>4,814</b>

**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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Data Processing				
Personal Services	595,297	660,507	650,289	10,218
Contractual Services	152,650	169,226	164,016	5,210
Materials and Supplies	1,437	3,500	3,258	242
Capital Outlay	182,326	114,587	111,679	2,908
Other		6,964	45	6,919
Total Data Processing	<u>931,710</u>	<u>954,784</u>	<u>929,287</u>	<u>25,497</u>
Personnel				
Personal Services	353,583	460,707	335,830	124,877
Contractual Services	23,382	24,733	15,965	8,768
Materials and Supplies	1,895	3,500	482	3,018
Capital Outlay	819	29,224	19,699	9,525
Other	5,254	9,372	6,292	3,080
Total Personnel	<u>384,933</u>	<u>527,536</u>	<u>378,268</u>	<u>149,268</u>
Microfilming				
Personal Services	125,289	135,945	131,988	3,957
Total Microfilming	<u>125,289</u>	<u>135,945</u>	<u>131,988</u>	<u>3,957</u>
Service Garage				
Personal Services	174,202	184,579	180,266	4,313
Contractual Services	7,209	8,915	8,304	611
Materials and Supplies	55,219	57,983	48,899	9,084
Capital Outlay	14,620	8,514	7,786	728
Other	1,808	2,525	1,148	1,377
Total Service Garage	<u>253,058</u>	<u>262,516</u>	<u>246,403</u>	<u>16,113</u>
Utilities				
Materials and Supplies	1,793,719	2,368,000	1,765,608	602,392
Total Utilities	<u>1,793,719</u>	<u>2,368,000</u>	<u>1,765,608</u>	<u>602,392</u>
Records and Information				
Personal Services	143,566	170,761	168,613	2,148
Contractual Services	253			
Materials and Supplies	840	1,587	1,587	
Capital Outlay	1,313	3,477	3,477	
Other	3,092	4,305	4,305	
Total Records and Information	<u>149,064</u>	<u>180,130</u>	<u>177,982</u>	<u>2,148</u>
Risk Management				
Personal Services	288,685	303,544	297,765	5,779
Contractual Services	17,566	21,036	13,963	7,073
Materials and Supplies	3,925	5,125	937	4,188
Capital Outlay	300			
Other	1,413	1,605	1,025	580
Total Risk Management	<u>311,889</u>	<u>331,310</u>	<u>313,690</u>	<u>17,620</u>
Insurance				
Contractual Services	338,265	370,000	344,806	25,194
Total Insurance	<u>338,265</u>	<u>370,000</u>	<u>344,806</u>	<u>25,194</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Office of Finance				
Personal Services	155,027	162,311	159,461	2,850
Contractual Services		45		45
Materials and Supplies	12	100		100
Capital Outlay		289		289
Other	330	739	547	192
Total Office of Finance	<u>155,369</u>	<u>163,484</u>	<u>160,008</u>	<u>3,476</u>
Miscellaneous				
Personal Services		202,558		202,558
Contractual Services	420,095	505,181	357,642	147,539
Materials and Supplies	3,115	6,000	3,198	2,802
Capital Outlay	401,983	487,267	210,991	276,276
Other	95,417	259,913	227,505	32,408
Total Miscellaneous	<u>920,610</u>	<u>1,460,919</u>	<u>799,336</u>	<u>661,583</u>
Unclaimed Funds				
Other	14,500	40,500	10,949	29,551
Total Unclaimed Funds	<u>14,500</u>	<u>40,500</u>	<u>10,949</u>	<u>29,551</u>
Board of Elections				
Personal Services	506,932	567,169	562,408	4,761
Contractual Services	164,323	218,495	218,495	
Materials and Supplies	52,383	49,589	49,398	191
Capital Outlay	28,881	45,468	45,468	
Other	33,453	59,421	59,421	
Total Board of Elections	<u>785,972</u>	<u>940,142</u>	<u>935,190</u>	<u>4,952</u>
Maintenance and Operations				
Personal Services	1,572,105	1,631,863	1,528,279	103,584
Contractual Services	436,460	502,321	429,394	72,927
Materials and Supplies	475,377	520,993	462,129	58,864
Capital Outlay	873,708	816,783	746,679	70,104
Other	4,488	8,242	5,151	3,091
Total Maintenance and Operations	<u>3,362,138</u>	<u>3,480,202</u>	<u>3,171,632</u>	<u>308,570</u>
Recorder				
Personal Services	364,546	399,534	377,136	22,398
Contractual Services	97,191	67,070	31,419	35,651
Materials and Supplies	71,109	72,050	22,362	49,688
Capital Outlay	210,793	210,793	27,107	183,686
Other	13,671	14,608	4,425	10,183
Total Recorder	<u>757,310</u>	<u>764,055</u>	<u>462,449</u>	<u>301,606</u>
Total - Legislative and Executive	16,438,138	17,668,547	15,166,574	2,501,973
Judicial				
Court of Appeals				
Other	48,863	49,500	43,222	6,278
Total Court of Appeals	<u>48,863</u>	<u>49,500</u>	<u>43,222</u>	<u>6,278</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Common Pleas Court				
Personal Services	1,533,401	1,688,530	1,621,172	67,358
Contractual Services	3,722	6,350	5,219	1,131
Materials and Supplies	5,816	11,643	10,094	1,549
Other	27,889	48,600	41,442	7,158
Total Common Pleas Court	<u>1,570,828</u>	<u>1,755,123</u>	<u>1,677,927</u>	<u>77,196</u>
Juvenile Court				
Personal Services	2,306,683	2,406,434	2,380,558	25,876
Contractual Services	55,672	57,294	57,294	
Materials and Supplies	6,744	7,238	7,238	
Capital Outlay	25,384	2,640	2,640	
Other	4,562	18,166	18,166	
Total Juvenile Court	<u>2,399,045</u>	<u>2,491,772</u>	<u>2,465,896</u>	<u>25,876</u>
Probate Court				
Personal Services	283,083	334,412	325,247	9,165
Contractual Services	2,912			
Materials and Supplies	1,386	1,465	1,456	9
Other	8,191	4,019	3,643	376
Total Probate Court	<u>295,572</u>	<u>339,896</u>	<u>330,346</u>	<u>9,550</u>
Clerk of Courts				
Personal Services	1,075,902	1,088,506	1,062,238	26,268
Contractual Services	28,832	31,707	31,583	124
Materials and Supplies	38,725	40,652	40,652	
Other	22,156	28,358	21,540	6,818
Total Clerk of Courts	<u>1,165,615</u>	<u>1,189,223</u>	<u>1,156,013</u>	<u>33,210</u>
Xenia Municipal Court				
Personal Services	107,354	117,644	109,062	8,582
Contractual Services	53,358	55,156	55,156	
Other	6,098	12,796	9,411	3,385
Total Xenia Municipal Court	<u>166,810</u>	<u>185,596</u>	<u>173,629</u>	<u>11,967</u>
Fairborn Municipal Court				
Personal Services	139,955	158,452	142,568	15,884
Contractual Services	53,358	55,402	55,156	246
Other	20,629	21,508	19,599	1,909
Total Fairborn Municipal Court	<u>213,942</u>	<u>235,362</u>	<u>217,323</u>	<u>18,039</u>
Domestic Relations Court				
Personal Services	788,795	825,535	802,691	22,844
Contractual Services	17,983	18,088	15,038	3,050
Materials and Supplies	5,590	5,690	4,779	911
Capital Outlay	940	5,823	5,771	52
Other	9,129	12,440	6,295	6,145
Total Domestic Relations Court	<u>822,437</u>	<u>867,576</u>	<u>834,574</u>	<u>33,002</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Defender				
Personal Services	352,129	354,721	348,721	6,000
Contractual Services	283,560	594,015	564,571	29,444
Materials and Supplies	2,566	2,517	1,244	1,273
Capital Outlay	1,000	500		500
Other	2,450	2,950	2,040	910
Total Public Defender	<u>641,705</u>	<u>954,703</u>	<u>916,576</u>	<u>38,127</u>
Total - Judicial	<u>7,324,817</u>	<u>8,068,751</u>	<u>7,815,506</u>	<u>253,245</u>
Total - General Government:	23,762,955	25,737,298	22,982,080	2,755,218
Public Safety				
Coroner				
Personal Services	354,789	368,444	364,940	3,504
Contractual Services	136,663	180,049	165,075	14,974
Materials and Supplies	2,913	3,111	2,984	127
Other	6,282	5,971	5,756	215
Total Coroner	<u>500,647</u>	<u>557,575</u>	<u>538,755</u>	<u>18,820</u>
Juvenile Detention				
Personal Services	988,287	1,073,296	1,047,568	25,728
Contractual Services	13,813	29,544	26,090	3,454
Materials and Supplies	26,867	29,765	29,750	15
Capital Outlay	7,070	10,989	10,603	386
Other	1,296	2,731	692	2,039
Total Juvenile Detention	<u>1,037,333</u>	<u>1,146,325</u>	<u>1,114,703</u>	<u>31,622</u>
Sheriff				
Personal Services	10,636,546	11,155,541	10,911,771	243,770
Contractual Services	940,422	894,110	885,610	8,500
Materials and Supplies	159,733	133,463	133,412	51
Capital Outlay	712,450	240,101	240,101	
Other	49,347	36,633	36,357	276
Total Sheriff	<u>12,498,498</u>	<u>12,459,848</u>	<u>12,207,251</u>	<u>252,597</u>
Building Regulations				
Personal Services	633,962	668,127	644,017	24,110
Contractual Services	72,897	112,059	111,179	880
Materials and Supplies	2,901	3,550	3,548	2
Capital Outlay	234	2,454	2,437	17
Other	5,197	8,196	5,083	3,113
Total Building Regulations	<u>715,191</u>	<u>794,386</u>	<u>766,264</u>	<u>28,122</u>
Total - Public Safety	14,751,669	14,958,134	14,626,973	331,161
Public Works:				
County Engineer - Tax Maps				
Personal Services	100,540	104,933	102,279	2,654
Capital Outlay	1,720	3,736		3,736
Total County Engineer - Tax Maps	<u>102,260</u>	<u>108,669</u>	<u>102,279</u>	<u>6,390</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Department of Public Works				
Personal Services	276,438	315,255	287,948	27,307
Contractual Services	297,052	424,839	148,182	276,657
Materials and Supplies	11,828	15,000	11,663	3,337
Capital Outlay	60,646	75,566	61,745	13,821
Other	5,479	6,050	4,793	1,257
Total Department of Public Works	<u>651,443</u>	<u>836,710</u>	<u>514,331</u>	<u>322,379</u>
Total - Public Works	<u>753,703</u>	<u>945,379</u>	<u>616,610</u>	<u>328,769</u>
Health:				
Vital Statistics				
Other	939	1,049	1,049	
Total - Vital Statistics	<u>939</u>	<u>1,049</u>	<u>1,049</u>	
Miscellaneous				
Other	385,136	408,046	398,248	9,798
Total Miscellaneous	<u>385,136</u>	<u>408,046</u>	<u>398,248</u>	<u>9,798</u>
Total - Health	386,075	409,095	399,297	9,798
Human Services				
Veteran's Service Commission				
Personal Services	511,300	520,657	511,150	9,507
Contractual Services	167,162	190,388	190,294	94
Materials and Supplies	6,500	8,500	8,500	
Capital Outlay	57,335	56,861	56,861	
Other	47,345	63,040	59,679	3,361
Total Veteran's Service Commission	<u>789,642</u>	<u>839,446</u>	<u>826,484</u>	<u>12,962</u>
Total - Human Services	789,642	839,446	826,484	12,962
Conservation and Recreation				
Recreation and Parks				
Personal Services	1,529,876	1,645,020	1,597,622	47,398
Contractual Services	39,777	44,493	40,902	3,591
Materials and Supplies	83,398	101,017	96,838	4,179
Capital Outlay	109,085	95,529	95,215	314
Other	20,442	22,832	18,731	4,101
Total Recreation and Parks	<u>1,782,578</u>	<u>1,908,891</u>	<u>1,849,308</u>	<u>59,583</u>
Agriculture				
Contractual Services	33,933	36,500	34,426	2,074
Other	408,729	408,117	407,797	320
Total Agriculture	<u>442,662</u>	<u>444,617</u>	<u>442,223</u>	<u>2,394</u>
Total - Conservation and Recreation	2,225,240	2,353,508	2,291,531	61,977

**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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Community and Economic Development				
Department of Development				
Personal Services	385,425	446,317	231,114	215,203
Contractual Services	101	4,201	3,731	470
Materials and Supplies	718	1,830	1,111	719
Capital Outlay	415	415	415	
Other	<u>2,356</u>	<u>2,856</u>	<u>2,445</u>	411
Total Department of Development	<u>389,015</u>	<u>455,619</u>	<u>238,816</u>	<u>216,803</u>
Total - Community and Economic Development	389,015	455,619	238,816	216,803
Total Expenditures	<u>43,058,299</u>	<u>45,698,479</u>	<u>41,981,791</u>	<u>3,716,688</u>
Excess of Revenues Over (Under) Expenditures	<u>485,101</u>	<u>(2,051,504)</u>	<u>5,327,828</u>	<u>7,379,332</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	260,000	260,000	1,308	(258,692)
Proceeds from Sale of Capital Assets	11,000	11,000	21,096	10,096
Advances In	96,000	96,000	86,990	(9,010)
Transfers Out	(3,111,370)	(7,340,517)	(6,971,211)	369,306
Advances Out	(125,788)	(496,649)	(399,608)	97,041
Repayment of Loans to Other Governments			28,500	28,500
Loans to Other Governments			<u>(45,000)</u>	<u>(45,000)</u>
Total Other Financing Sources and Uses	<u>(2,870,158)</u>	<u>(7,470,166)</u>	<u>(7,277,925)</u>	<u>192,241</u>
Net Change in Fund Balance	(2,385,057)	(9,521,670)	(1,950,097)	7,571,573
Fund Balance (Deficit) at Beginning of Year	23,664,843	23,664,843	23,664,843	
Prior Year Encumbrances Appropriated	1,681,370	1,681,370	1,681,370	
Fund Balance (Deficit) at End of Year	<u>\$ 22,961,156</u>	<u>\$ 15,824,543</u>	<u>\$ 23,396,116</u>	<u>\$ 7,571,573</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**MOTOR VEHICLE, ROAD AND BRIDGE**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 800,900	\$ 800,900	\$ 817,590	\$ 16,690
Special Assessments	37,000	37,000	40,751	3,751
Charges for Services	130,000	130,000	349,824	219,824
Fines and Forfeitures	125,000	125,000	155,971	30,971
Intergovernmental	6,209,601	6,703,638	7,145,314	441,676
Interest	20,000	20,000	17,306	(2,694)
Other	44,000	44,000	12,070	(31,930)
<b>Total Revenues</b>	<u>7,366,501</u>	<u>7,860,538</u>	<u>8,538,826</u>	<u>678,288</u>
<b>EXPENDITURES:</b>				
Public Works:				
County Engineer - MVGT:				
Personal Services	3,000,358	3,152,971	2,816,302	336,669
Contractual Services	513,108	512,268	376,813	135,455
Materials and Supplies	2,065,546	2,028,078	1,831,702	196,376
Other	79,565	83,034	76,243	6,791
Capital Outlay	3,872,273	4,435,525	3,786,232	649,293
<b>Total County Engineer - MVGT</b>	<u>9,530,850</u>	<u>10,211,876</u>	<u>8,887,292</u>	<u>1,324,584</u>
County Engineer - Bridge:				
Personal Services	254,176	261,410	255,078	6,332
Contractual Services	149,910	169,910	149,343	20,567
Materials and Supplies	310,214	292,979	16,246	276,733
Other	1,500	1,500		1,500
Capital Outlay	544,197	840,824	578,220	262,604
<b>Total County Engineer - Bridge</b>	<u>1,259,997</u>	<u>1,566,623</u>	<u>998,887</u>	<u>567,736</u>
County Engineer - Ditches:				
Contractual Services	61,733	46,313	17,320	28,993
Materials and Supplies	16,000	16,000	11,336	4,664
Other	10,000	25,000	19,761	5,239
Capital Outlay	2,000	2,000		2,000
<b>Total County Engineer - Ditches</b>	<u>89,733</u>	<u>89,313</u>	<u>48,417</u>	<u>40,896</u>
<b>Total Expenditures</b>	<u>10,880,580</u>	<u>11,867,812</u>	<u>9,934,596</u>	<u>1,933,216</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(3,514,079)</u>	<u>(4,007,274)</u>	<u>(1,395,770)</u>	<u>2,611,504</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Proceeds from Sale of Capital Assets	1,500	1,500	41,233	39,733
<b>Total Other Financing Sources and Uses</b>	<u>1,500</u>	<u>1,500</u>	<u>41,233</u>	<u>39,733</u>
<b>Net Change in Fund Balance</b>	<u>(3,512,579)</u>	<u>(4,005,774)</u>	<u>(1,354,537)</u>	<u>2,651,237</u>
Fund Balance (Deficit) at Beginning of Year	7,615,232	7,615,232	7,615,232	
Prior Year Encumbrances Appropriated	1,325,012	1,325,012	1,325,012	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 5,427,665</u>	<u>\$ 4,934,470</u>	<u>\$ 7,585,707</u>	<u>\$ 2,651,237</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**DOG AND KENNEL**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 920,000	\$ 920,000	\$ 920,024	\$ 24
Fines and Forfeitures	15,000	15,000	15,058	58
Other	6,000	75,942	96,374	20,432
<b>Total Revenues</b>	<u>941,000</u>	<u>1,010,942</u>	<u>1,031,456</u>	<u>20,514</u>
<b>EXPENDITURES:</b>				
Legislative and Executive:				
Auditor:				
Personal Services	34,800	34,800	27,795	7,005
Materials and Supplies	5,000	11,000	9,225	1,775
Other	132,500	7,500	4,107	3,393
<b>Total Auditor</b>	<u>172,300</u>	<u>53,300</u>	<u>41,127</u>	<u>12,173</u>
Health:				
Animal Control:				
Personal Services	578,836	587,463	576,308	11,155
Contractual Services	15,392	15,376	2,308	13,068
Materials and Supplies	21,635	46,835	33,822	13,013
Capital Outlay	12,805	75,419	42,817	32,602
Other	6,475	21,050	8,395	12,655
<b>Total Animal Control</b>	<u>635,143</u>	<u>746,143</u>	<u>663,650</u>	<u>82,493</u>
<b>Total Expenditures</b>	<u>807,443</u>	<u>799,443</u>	<u>704,777</u>	<u>94,666</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	133,557	211,499	326,679	115,180
<b>OTHER FINANCING SOURCES AND USES:</b>				
Advances In		300,000	300,000	
Transfers Out		(631,175)	(543,682)	87,493
Advances Out		(20,000)	(20,000)	
<b>Total Other Financing Sources and Uses</b>		<u>(351,175)</u>	<u>(263,682)</u>	<u>87,493</u>
<b>Net Change in Fund Balance</b>	133,557	(139,676)	62,997	202,673
<b>Fund Balance (Deficit) at Beginning of Year</b>	791,474	791,474	791,474	
<b>Prior Year Encumbrances Appropriated</b>	1,698	1,698	1,698	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 926,729</u>	<u>\$ 653,496</u>	<u>\$ 856,169</u>	<u>\$ 202,673</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**DEPARTMENT OF JOB AND FAMILY SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 4,416,000	\$ 4,416,000	\$ 4,454,216	\$ 38,216
Other	4,903,000	4,903,000	351,940	(4,551,060)
<b>Total Revenues</b>	<b>9,319,000</b>	<b>9,319,000</b>	<b>4,806,156</b>	<b>(4,512,844)</b>
<b>EXPENDITURES:</b>				
Human Services				
Public Assistance:				
Personal Services	6,970,125	7,020,125	2,592,447	4,427,678
Contractual Services	1,640,336	1,705,271	1,390,114	315,157
Materials and Supplies	193,379	117,879	84,828	33,051
Capital Outlay	110,372	95,372	29,625	65,747
Other	246,174	220,674	77,886	142,788
<b>Total Public Assistance</b>	<b>9,160,386</b>	<b>9,159,321</b>	<b>4,174,900</b>	<b>4,984,421</b>
Work Force Investment:				
Contractual Services	1,272,840	1,272,840	701,895	570,945
Materials and Supplies	10,000	10,000	254	9,746
Capital Outlay	5,000	5,000		5,000
Other	4,000	4,000	300	3,700
<b>Total Work Force Investment</b>	<b>1,291,840</b>	<b>1,291,840</b>	<b>702,449</b>	<b>589,391</b>
<b>Total Expenditures</b>	<b>10,452,226</b>	<b>10,451,161</b>	<b>4,877,349</b>	<b>5,573,812</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,133,226)</b>	<b>(1,132,161)</b>	<b>(71,193)</b>	<b>1,060,968</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	300,000	300,000	278,906	(21,094)
<b>Total Other Financing Sources and Uses</b>	<b>300,000</b>	<b>300,000</b>	<b>278,906</b>	<b>(21,094)</b>
<b>Net Change in Fund Balance</b>	<b>(833,226)</b>	<b>(832,161)</b>	<b>207,713</b>	<b>1,039,874</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>800,819</b>	<b>800,819</b>	<b>800,819</b>	
<b>Prior Year Encumbrances Appropriated</b>	<b>196,353</b>	<b>196,353</b>	<b>196,353</b>	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 163,946</b>	<b>\$ 165,011</b>	<b>\$ 1,204,885</b>	<b>\$ 1,039,874</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**REAL ESTATE ASSESSMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		<b>(Negative)</b>
<b>REVENUES:</b>				
Charges for Services	\$ 1,000,000	\$ 80,000	\$ 100,482	\$ 20,482
Fines and Forfeitures	180,000	180,000	330,786	150,786
Other			16,177	16,177
<b>Total Revenues</b>	<b>1,180,000</b>	<b>260,000</b>	<b>447,445</b>	<b>187,445</b>
<b>EXPENDITURES:</b>				
Legislative and Executive:				
Auditor:				
Personal Services	206,700	206,700	172,171	34,529
Contractual Services	1,553,453	1,833,856	1,806,872	26,984
Materials and Supplies	50,050	50,050	11,877	38,173
Capital Outlay	12,000	12,000	3,351	8,649
Other	37,434	45,783	31,264	14,519
<b>Total Auditor</b>	<b>1,859,637</b>	<b>2,148,389</b>	<b>2,025,535</b>	<b>122,854</b>
Board of Revisions:				
Contractual Services	20,250	20,250	4,817	15,433
Other	25,614	25,614	3,524	22,090
<b>Total Board of Revisions</b>	<b>45,864</b>	<b>45,864</b>	<b>8,341</b>	<b>37,523</b>
Delinquent Real Estate Tax & Assessment Collections (DRETAC):				
Treasurer:				
Personal Services	88,198	88,198	70,244	17,954
Contractual Services	20,913	20,913	7,181	13,732
Materials and Supplies	4,991	4,965	712	4,253
Other	9,806	9,806	2,891	6,915
<b>Total Treasurer</b>	<b>123,908</b>	<b>123,882</b>	<b>81,028</b>	<b>42,854</b>
Prosecutor:				
Personal Services	12,485	12,566	11,901	665
Contractual Services	50,000	56,950	56,950	
Materials and Supplies	3,358	3,120	217	2,903
Capital Outlay	4,511	4,294	4,294	
Other	22,250	17,769	10,074	7,695
<b>Total Prosecutor</b>	<b>92,604</b>	<b>94,699</b>	<b>83,436</b>	<b>11,263</b>
<b>Total DRETAC</b>				
Geographic Information Systems				
Personal Services	205,400	205,550	186,643	18,907
Contractual Services	193,070	188,278	185,686	2,592
Materials and Supplies	4,000	4,000	881	3,119
Capital Outlay	17,500	17,500	15,584	1,916
Other	7,500	7,500	594	6,906
<b>Total Geographic Information Systems</b>	<b>427,470</b>	<b>422,828</b>	<b>389,388</b>	<b>33,440</b>
<b>Total Expenditures</b>	<b>2,549,483</b>	<b>2,835,662</b>	<b>2,587,728</b>	<b>247,934</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,369,483)</b>	<b>(2,575,662)</b>	<b>(2,140,283)</b>	<b>435,379</b>
<b>Net Change in Fund Balance</b>	<b>(1,369,483)</b>	<b>(2,575,662)</b>	<b>(2,140,283)</b>	<b>435,379</b>
Fund Balance (Deficit) at Beginning of Year	6,362,057	6,362,057	6,362,057	
Prior Year Encumbrances Appropriated	1,448,923	1,448,923	1,448,923	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 6,441,497</b>	<b>\$ 5,235,318</b>	<b>\$ 5,670,697</b>	<b>\$ 435,379</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**ENVIRONMENTAL SERVICES**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 1,103,000	\$ 1,103,000	\$ 1,186,967	\$ 83,967
Intergovernmental	28,500	28,500	28,454	(46)
Other	<u>30,000</u>	<u>30,000</u>	<u>22,244</u>	<u>(7,756)</u>
Total Revenues	1,161,500	1,161,500	1,237,665	76,165
<b>EXPENDITURES:</b>				
Conservation and Recreation:				
Sanitary Engineer:				
Personal Services	558,772	581,711	457,826	123,885
Contractual Services	244,212	266,474	224,436	42,038
Materials and Supplies	101,836	101,636	74,423	27,213
Capital Outlay	67,512	67,512	64,308	3,204
Other	<u>12,940</u>	<u>12,940</u>	<u>8,214</u>	<u>4,726</u>
Total Sanitary Engineer	<u>985,272</u>	<u>1,030,273</u>	<u>829,207</u>	<u>201,066</u>
Total Expenditures	<u>985,272</u>	<u>1,030,273</u>	<u>829,207</u>	<u>201,066</u>
Excess of Revenues Over (Under) Expenditures	176,228	131,227	408,458	277,231
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	1,500	1,500		(1,500)
Advances In	29,000	29,000		(29,000)
Transfers Out	(219,927)	(219,926)	(207,926)	12,000
Advances Out	<u>(42,454)</u>	<u>(42,454)</u>		<u>42,454</u>
Total Other Financing Sources and Uses	<u>(231,881)</u>	<u>(231,880)</u>	<u>(207,926)</u>	<u>23,954</u>
Net Change in Fund Balance	(55,653)	(100,653)	200,532	301,185
Fund Balance (Deficit) at Beginning of Year	2,075,628	2,075,628	2,075,628	
Prior Year Encumbrances Appropriated	38,794	38,794	38,794	
Fund Balance (Deficit) at End of Year	<u>\$ 2,058,769</u>	<u>\$ 2,013,769</u>	<u>\$ 2,314,954</u>	<u>\$ 301,185</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMUNITY MENTAL HEALTH**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 3,904,500	\$ 3,944,558	\$ 3,944,558	
Intergovernmental	480,000	491,511	491,511	
Total Revenues	<u>4,384,500</u>	<u>4,436,069</u>	<u>4,436,069</u>	
EXPENDITURES:				
Health				
Community Mental Health:				
Contractual Services		24,662	24,662	
Other	4,300,000	4,411,407	4,411,407	
Total Community Mental Health	<u>4,300,000</u>	<u>4,436,069</u>	<u>4,436,069</u>	
Total Expenditures	<u>4,300,000</u>	<u>4,436,069</u>	<u>4,436,069</u>	
Excess of Revenues Over (Under) Expenditures	84,500			
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 84,500</u>			

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMUNITY DEVELOPMENT BLOCK GRANT**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,045,500	\$ 948,550	\$ 557,884	\$ (390,666)
Other	8,900	8,900	28,562	19,662
Total Revenues	<u>1,054,400</u>	<u>957,450</u>	<u>586,446</u>	<u>(371,004)</u>
<b>EXPENDITURES:</b>				
Community and Economic Development:				
Department of Development:				
Contractual Services	799,548	718,655	601,001	117,654
Materials and Supplies	6,196	2,898	1,018	1,880
Capital Outlay	3,500	2,000		2,000
Other	159,845	119,899	36,012	83,888
Total Department of Development	<u>969,089</u>	<u>843,452</u>	<u>638,031</u>	<u>205,422</u>
Total Expenditures	<u>969,089</u>	<u>843,452</u>	<u>638,030</u>	<u>205,422</u>
Excess of Revenues Over (Under) Expenditures	85,311	113,998	(51,584)	(165,582)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	1,500	1,500	2,116	616
Total Other Financing Sources and Uses	<u>1,500</u>	<u>1,500</u>	<u>2,116</u>	<u>616</u>
Net Change in Fund Balance	86,811	115,498	(49,468)	(164,966)
Fund Balance (Deficit) at Beginning of Year	237,649	237,649	237,649	
Prior Year Encumbrances Appropriated	100,484	100,484	100,484	
Fund Balance (Deficit) at End of Year	<u>\$ 424,944</u>	<u>\$ 453,631</u>	<u>\$ 288,665</u>	<u>\$ (164,966)</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**DRUG LAW ENFORCEMENT**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget - Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>REVENUES:</b>				
Charges for Services	\$ 400,000	\$ 544,325	\$ 538,730	\$ (5,595)
Fines and Forfeitures	7,000	148,000	131,660	(16,340)
Intergovernmental	298,831	338,211	341,859	3,648
Other	120	210	597	387
<b>Total Revenues</b>	<b>705,951</b>	<b>1,030,746</b>	<b>1,012,846</b>	<b>(17,900)</b>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Personal Services	18,081	406,199	402,034	4,165
Contractual Services	61,720	276,598	225,327	51,271
Materials and Supplies	51,205	74,405	3,221	71,184
Capital Outlay	119,797	131,710	2,255	129,455
Other	5,507	3,255	3,255	
<b>Total Sheriff</b>	<b>256,310</b>	<b>892,167</b>	<b>636,092</b>	<b>256,075</b>
<b>Commissioners:</b>				
Personal Services	120,286	210,027	181,879	28,148
Contractual Services	73,487	66,609	31,842	34,767
Materials and Supplies	7,419	7,326	7,154	172
Capital Outlay	21,163	30,287	24,657	5,630
Other	103,117	158,394	146,159	12,235
<b>Total Commissioners</b>	<b>325,472</b>	<b>472,643</b>	<b>391,691</b>	<b>80,952</b>
<b>Total Expenditures</b>	<b>581,782</b>	<b>1,364,810</b>	<b>1,027,783</b>	<b>337,027</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>124,169</b>	<b>(334,064)</b>	<b>(14,937)</b>	<b>319,127</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In		82,000	82,000	
Advances In	3,220	28,220		(28,220)
Transfers Out		(9,628)		9,628
Advances Out		(117,500)	(2,500)	115,000
<b>Total Other Financing Sources and Uses</b>	<b>3,220</b>	<b>(16,908)</b>	<b>79,500</b>	<b>96,408</b>
<b>Net Change in Fund Balance</b>	<b>127,389</b>	<b>(350,972)</b>	<b>64,563</b>	<b>415,535</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>533,144</b>	<b>533,144</b>	<b>533,144</b>	
<b>Prior Year Encumbrances Appropriated</b>	<b>10,438</b>	<b>10,438</b>	<b>10,438</b>	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 670,971</b>	<b>\$ 192,610</b>	<b>\$ 608,145</b>	<b>\$ 415,535</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CHILDREN SERVICES BOARD**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Taxes	\$ 5,005,000	\$ 5,005,000	\$ 5,065,850	\$ 60,850
Charges for Services	50,000	50,000	62,792	12,792
Intergovernmental	4,150,800	4,150,800	4,318,670	167,870
Other	18,000	18,000	8,220	(9,780)
<b>Total Revenues</b>	<u>9,223,800</u>	<u>9,223,800</u>	<u>9,455,532</u>	<u>231,732</u>
<b>EXPENDITURES:</b>				
<b>Human Services:</b>				
Childrens Services				
Personal Services	823,200	823,200	655,623	167,577
Contractual Services	8,456,631	9,439,688	8,505,198	934,490
Materials and Supplies	109,951	108,451	89,447	19,004
Capital Outlay	45,000	4,000	1,742	2,258
Other	44,499	50,499	39,656	10,843
<b>Total Childrens Services</b>	<u>9,479,281</u>	<u>10,425,838</u>	<u>9,291,666</u>	<u>1,134,172</u>
<b>Total Expenditures</b>	<u>9,479,281</u>	<u>10,425,838</u>	<u>9,291,666</u>	<u>1,134,172</u>
Excess of Revenues Over (Under) Expenditures	(255,481)	(1,202,038)	163,866	1,365,904
Fund Balance (Deficit) at Beginning of Year	5,975,324	5,975,324	5,975,324	
Prior Year Encumbrances Appropriated	982,521	982,521	982,521	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 6,702,364</u>	<u>\$ 5,755,807</u>	<u>\$ 7,121,711</u>	<u>\$ 1,365,904</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**BOARD OF DEVELOPMENTAL DISABILITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 10,711,000	\$ 10,711,000	\$ 10,846,314	\$ 135,314
Charges for Services	160,000	160,000	151,154	(8,846)
Intergovernmental	4,562,000	4,562,000	4,788,128	226,128
Other			15,580	15,580
<b>Total Revenues</b>	<u>15,433,000</u>	<u>15,433,000</u>	<u>15,801,176</u>	<u>368,176</u>
<b>EXPENDITURES:</b>				
Health:				
Developmental Disabilities Services:				
Personal Services	10,125,610	10,104,178	8,792,963	1,311,215
Contractual Services	8,337,971	8,364,010	6,632,218	1,731,792
Materials and Supplies	674,563	719,778	602,432	117,346
Capital Outlay	286,072	286,072	194,190	91,882
Other	319,910	314,210	248,823	65,387
<b>Total Developmental Disabilities Services:</b>	<u>19,744,126</u>	<u>19,788,248</u>	<u>16,470,626</u>	<u>3,317,622</u>
<b>Total Expenditures</b>	<u>19,744,126</u>	<u>19,788,248</u>	<u>16,470,626</u>	<u>3,317,622</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(4,311,126)</u>	<u>(4,355,248)</u>	<u>(669,450)</u>	<u>3,685,798</u>
<b>Fund Balance (Deficit) at Beginning of Year</b>	23,184,022	23,184,022	23,184,022	
<b>Prior Year Encumbrances Appropriated</b>	1,236,906	1,236,906	1,236,906	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 20,109,802</u>	<u>\$ 20,065,680</u>	<u>\$ 23,751,478</u>	<u>\$ 3,685,798</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CHILD SUPPORT ENFORCEMENT AGENCY**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 500,000	\$ 500,000	\$ 570,375	\$ 70,375
Intergovernmental	1,000,000	1,000,000	1,176,114	176,114
Other	29,000	29,000	1,694	(27,306)
<b>Total Revenues</b>	<u>1,529,000</u>	<u>1,529,000</u>	<u>1,748,183</u>	<u>219,183</u>
<b>EXPENDITURES:</b>				
Human Services:				
Bureau of Support:				
Personal Services	1,113,700	1,113,700	919,389	194,311
Contractual Services	693,314	682,814	457,257	225,557
Materials and Supplies	3,500	8,500	4,026	4,474
Capital Outlay	7,000	11,000	4,921	6,079
Other	8,060	9,560	6,567	2,993
<b>Total Bureau of Support</b>	<u>1,825,574</u>	<u>1,825,574</u>	<u>1,392,160</u>	<u>433,414</u>
<b>Total Expenditures</b>	<u>1,825,574</u>	<u>1,825,574</u>	<u>1,392,160</u>	<u>433,414</u>
Excess of Revenues Over (Under) Expenditures	(296,574)	(296,574)	356,023	652,597
Fund Balance (Deficit) at Beginning of Year	2,724,526	2,724,526	2,724,526	
Prior Year Encumbrances Appropriated	89,874	89,874	89,874	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 2,517,826</u>	<u>\$ 2,517,826</u>	<u>\$ 3,170,423</u>	<u>\$ 652,597</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNTY HOME**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 3,908,300	\$ 3,908,300	\$ 3,732,536	\$ (175,764)
Other	2,400	2,400	20,078	17,678
<b>Total Revenues</b>	<u>3,910,700</u>	<u>3,910,700</u>	<u>3,752,614</u>	<u>(158,086)</u>
<b>EXPENDITURES:</b>				
Human Services				
County Home				
Personal Services	2,716,743	2,865,608	2,814,959	50,649
Contractual Services	602,916	487,143	445,887	41,256
Materials and Supplies	566,889	513,592	463,730	49,862
Other	25,700	44,600	41,453	3,147
<b>Total County Home</b>	<u>3,912,248</u>	<u>3,910,943</u>	<u>3,766,029</u>	<u>144,914</u>
<b>Total Expenditures</b>	<u>3,912,248</u>	<u>3,910,943</u>	<u>3,766,029</u>	<u>144,914</u>
Excess of Revenues Over (Under) Expenditures	(1,548)	(243)	(13,415)	(13,172)
Fund Balance (Deficit) at Beginning of Year	322,972	322,972	322,972	
Prior Year Encumbrances Appropriated	6,105	6,105	6,105	
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$ 327,529</u></u>	<u><u>\$ 328,834</u></u>	<u><u>\$ 315,662</u></u>	<u><u>\$ (13,172)</u></u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**SPRING LAKES PARK**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Other	\$ 100	\$ 100	\$ 439	\$ 339
Total Revenues	<u>100</u>	<u>100</u>	<u>439</u>	<u>339</u>
EXPENDITURES:				
Conservation and Recreation				
Recreation and Parks				
Materials and Supplies	1,229	1,229	1,229	
Total Recreation and Parks	<u>1,229</u>	<u>1,229</u>	<u>1,229</u>	
Total Expenditures	<u>1,229</u>	<u>1,229</u>	<u>1,229</u>	
Excess of Revenues Over (Under) Expenditures	<u>(1,129)</u>	<u>(1,129)</u>	<u>(790)</u>	<u>339</u>
Fund Balance (Deficit) at Beginning of Year	1,229	1,229	1,229	
Fund Balance (Deficit) at End of Year	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 439</u>	<u>\$ 339</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNTY HOTEL LODGING**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 800,000	\$ 800,000	\$ 935,934	\$ 135,934
Other			2,344	2,344
<b>Total Revenues</b>	<u>800,000</u>	<u>800,000</u>	<u>938,278</u>	<u>138,278</u>
<b>EXPENDITURES:</b>				
Community and Economic Development:				
Convention and Visitor's Bureau:				
Personal Services	368,515	372,244	364,656	7,588
Contractual Services	144,228	143,828	142,232	1,596
Materials and Supplies	43,191	42,201	40,730	1,471
Capital Outlay	25,960	53,322	41,782	11,540
Other	411,055	406,124	389,413	16,711
<b>Total Convention and Visitor's Bureau:</b>	<u>992,949</u>	<u>1,017,719</u>	<u>978,813</u>	<u>38,906</u>
<b>Total Expenditures</b>	<u>992,949</u>	<u>1,017,719</u>	<u>978,813</u>	<u>38,906</u>
Excess of Revenues Over (Under) Expenditures	(192,949)	(217,719)	(40,535)	177,184
Fund Balance (Deficit) at Beginning of Year	803,384	803,384	803,384	
Prior Year Encumbrances Appropriated	67,388	67,388	67,388	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 677,823</u>	<u>\$ 653,053</u>	<u>\$ 830,237</u>	<u>\$ 177,184</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**HOSPITAL LEVY**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 3,103,000	\$ 3,104,717	\$ 3,102,776	\$ (1,941)
Intergovernmental	397,000	397,000	398,941	1,941
Total Revenues	<u>3,500,000</u>	<u>3,501,717</u>	<u>3,501,717</u>	
EXPENDITURES:				
Health				
Commissioners - Hospital Operating:				
Contractual Services		19,671	19,671	
Other	3,500,000	3,482,046	3,482,046	
Total - Commissioners - Hospital Operating:	<u>3,500,000</u>	<u>3,501,717</u>	<u>3,501,717</u>	
Total Expenditures	<u>3,500,000</u>	<u>3,501,717</u>	<u>3,501,717</u>	
Excess of Revenues Over (Under) Expenditures				
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year				

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**ADULT DAY CARE**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 318,000	\$ 318,000	\$ 315,836	\$ (2,164)
Other	19,650	19,650	15,658	(3,992)
<b>Total Revenues</b>	<u>337,650</u>	<u>337,650</u>	<u>331,494</u>	<u>(6,156)</u>
<b>EXPENDITURES:</b>				
Human Services:				
County Home Adult Day Care:				
Personal Services	301,452	309,538	304,752	4,786
Contractual Services	21,746	19,160	18,127	1,033
Materials and Supplies	27,600	21,100	19,426	1,674
Other	5,300	6,300	1,000	5,300
<b>Total County Home Adult Day Care</b>	<u>356,098</u>	<u>356,098</u>	<u>343,305</u>	<u>12,793</u>
<b>Total Expenditures</b>	<u>356,098</u>	<u>356,098</u>	<u>343,305</u>	<u>12,793</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(18,448)</u>	<u>(18,448)</u>	<u>(11,811)</u>	<u>6,637</u>
<b>Fund Balance (Deficit) at Beginning of Year</b>	20,761	20,761	20,761	
<b>Prior Year Encumbrances Appropriated</b>	300	300	300	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 2,613</u>	<u>\$ 2,613</u>	<u>\$ 9,250</u>	<u>\$ 6,637</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**JUVENILE COURT GRANTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 30,400	\$ 30,400	\$ 28,836	\$ (1,564)
Fines and Forfeitures	12,000	12,000	11,617	(383)
Intergovernmental	2,422,300	2,462,300	2,360,655	(101,645)
Other	660	660	1,388	728
<b>Total Revenues</b>	<b>2,465,360</b>	<b>2,505,360</b>	<b>2,402,496</b>	<b>(102,864)</b>
<b>EXPENDITURES:</b>				
Public Safety:				
Juvenile Court				
Personal Services	842,201	881,666	733,633	148,033
Contractual Services	182,003	184,518	92,120	92,398
Materials and Supplies	134,459	203,256	131,979	71,277
Capital Outlay	27,373	32,373	15,277	17,096
Other	69,950	53,261	15,644	37,617
<b>Total Juvenile Court</b>	<b>1,255,986</b>	<b>1,355,074</b>	<b>988,653</b>	<b>366,421</b>
Juvenile Detention and Rehab				
Personal Services	1,497,546	1,518,443	1,363,528	154,915
Contractual Services	59,120	85,367	58,075	27,292
Materials and Supplies	59,646	94,701	87,522	7,179
Capital Outlay	96,782	126,590	124,423	2,167
Other	3,224	6,504	2,940	3,564
<b>Total Juvenile Detention and Rehab</b>	<b>1,716,318</b>	<b>1,831,605</b>	<b>1,636,488</b>	<b>195,117</b>
<b>Total Expenditures</b>	<b>2,972,304</b>	<b>3,186,679</b>	<b>2,625,141</b>	<b>561,538</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(506,944)</b>	<b>(681,319)</b>	<b>(222,645)</b>	<b>458,674</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	41,310	41,310	14,149	(27,161)
Advances In		6,111	3,111	(3,000)
Transfers Out	(41,955)	(41,955)		41,955
Advances Out	(49,066)	(52,177)	(3,111)	49,066
<b>Total Other Financing Sources and Uses</b>	<b>(49,711)</b>	<b>(46,711)</b>	<b>14,149</b>	<b>60,860</b>
<b>Net Change in Fund Balance</b>	<b>(556,655)</b>	<b>(728,030)</b>	<b>(208,496)</b>	<b>519,534</b>
Fund Balance (Deficit) at Beginning of Year	922,039	922,039	922,039	
Prior Year Encumbrances Appropriated	34,180	34,180	34,180	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 399,564</b>	<b>\$ 228,189</b>	<b>\$ 747,723</b>	<b>\$ 519,534</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**PARKS AND TRAILS DONATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 17,800	\$ 17,800	\$ 24,495	\$ 6,695
Intergovernmental			61,604	61,604
Interest	22,200	22,200	46,972	24,772
Other	10,300	10,300	22,461	12,161
<b>Total Revenues</b>	<u>50,300</u>	<u>50,300</u>	<u>155,532</u>	<u>105,232</u>
<b>EXPENDITURES:</b>				
Conservation and Recreation:				
Recreation and Parks:				
Contractual Services	33,380	32,080	16,344	15,736
Materials and Supplies	27,734	29,634	14,174	15,460
Capital Outlay	121,886	121,286	26,268	95,018
Other	12,226	12,226	2,744	9,482
<b>Total Recreation and Parks</b>	<u>195,226</u>	<u>195,226</u>	<u>59,530</u>	<u>135,696</u>
<b>Total Expenditures</b>	<u>195,226</u>	<u>195,226</u>	<u>59,530</u>	<u>135,696</u>
Excess of Revenues Over (Under) Expenditures	(144,926)	(144,926)	96,002	240,928
Fund Balance (Deficit) at Beginning of Year	293,590	293,590	293,590	
Prior Year Encumbrances Appropriated	8,844	8,844	8,844	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 157,508</u>	<u>\$ 157,508</u>	<u>\$ 398,436</u>	<u>\$ 240,928</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**HOME ARREST**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 2,100	\$ 2,100	\$ 1,105	\$ (995)
Total Revenues	<u>2,100</u>	<u>2,100</u>	<u>1,105</u>	<u>(995)</u>
EXPENDITURES:				
Public Safety:				
Adult Probation:				
Contractual Services	2,427	2,000	1,784	216
Capital Outlay	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total Adult Probation	<u>2,927</u>	<u>2,500</u>	<u>1,784</u>	<u>716</u>
Total Expenditures	<u>2,927</u>	<u>2,500</u>	<u>1,784</u>	<u>716</u>
Excess of Revenues Over (Under) Expenditures	(827)	(400)	(679)	(279)
Fund Balance (Deficit) at Beginning of Year	9,211	9,211	9,211	
Prior Year Encumbrances Appropriated	427	427	427	
Fund Balance (Deficit) at End of Year	<u><u>\$ 8,811</u></u>	<u><u>\$ 9,238</u></u>	<u><u>\$ 8,959</u></u>	<u><u>\$ (279)</u></u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**INDIGENT DRIVERS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 37,800	\$ 35,755	\$ 33,835	\$ (1,920)
Fines and Forfeitures	800	800	475	(325)
Intergovernmental	800	800	1,167	367
<b>Total Revenues</b>	<u>39,400</u>	<u>37,355</u>	<u>35,477</u>	<u>(1,878)</u>
<b>EXPENDITURES:</b>				
<b>Public Safety:</b>				
<b>Juvenile Court:</b>				
Other	10,600	10,600		10,600
<b>Total Juvenile Court</b>	<u>10,600</u>	<u>10,600</u>		<u>10,600</u>
<b>Clerk of Courts:</b>				
Other	5,200	5,200	4,437	763
<b>Total Clerk of Courts</b>	<u>5,200</u>	<u>5,200</u>	<u>4,437</u>	<u>763</u>
<b>Xenia Municipal Court:</b>				
Capital Outlay	2,672	2,672		2,672
Other	19,996	19,083	16,927	2,156
<b>Total Xenia Municipal Court</b>	<u>22,668</u>	<u>21,755</u>	<u>16,927</u>	<u>4,828</u>
<b>Fairborn Municipal Court:</b>				
Capital Outlay	2,688	2,928		2,928
Other	14,828	14,434	13,906	528
<b>Total Fairborn Municipal Court</b>	<u>17,516</u>	<u>17,362</u>	<u>13,906</u>	<u>3,456</u>
<b>Total Expenditures</b>	<u>55,984</u>	<u>54,917</u>	<u>35,270</u>	<u>19,647</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(16,584)	(17,562)	207	17,769
<b>Fund Balance (Deficit) at Beginning of Year</b>	19,418	19,418	19,418	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 2,834</u>	<u>\$ 1,856</u>	<u>\$ 19,625</u>	<u>\$ 17,769</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**INDIGENT GUARDIANSHIP**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 15,000	\$ 15,000	\$ 15,300	\$ 300
Other			1,087	1,087
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>16,387</u>	<u>1,387</u>
<b>EXPENDITURES:</b>				
Public Safety:				
Probate Court				
Contractual Services	15,150	22,150	7,931	14,219
Total - Probate Court	<u>15,150</u>	<u>22,150</u>	<u>7,931</u>	<u>14,219</u>
Total Expenditures	<u>15,150</u>	<u>22,150</u>	<u>7,931</u>	<u>14,219</u>
Excess of Revenues Over (Under) Expenditures	(150)	(7,150)	8,456	15,606
Fund Balance (Deficit) at Beginning of Year	67,576	67,576	67,576	
Prior Year Encumbrances Appropriated	150	150	150	
Fund Balance (Deficit) at End of Year	<u>\$ 67,576</u>	<u>\$ 60,576</u>	<u>\$ 76,182</u>	<u>\$ 15,606</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**VICTIM WITNESS GRANTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 56,000	\$ 58,531	\$ 57,779	\$ (752)
Intergovernmental	182,876	185,396	181,590	(3,806)
Other		1,624	43,766	42,142
<b>Total Revenues</b>	<u>238,876</u>	<u>245,551</u>	<u>283,135</u>	<u>37,584</u>
<b>EXPENDITURES:</b>				
Public Safety:				
Prosecutor:				
Personal Services	314,868	371,272	348,886	22,386
Contractual Services	3,000	2,772		2,772
Other	33,640	30,170	30,170	
<b>Total Prosecutor</b>	<u>351,508</u>	<u>404,214</u>	<u>379,056</u>	<u>25,158</u>
<b>Total Expenditures</b>	<u>351,508</u>	<u>404,214</u>	<u>379,056</u>	<u>25,158</u>
Excess of Revenues Over (Under) Expenditures	(112,632)	(158,663)	(95,921)	62,742
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	92,005	97,584	62,946	(34,638)
Advances In	16,700	32,829	16,129	(16,700)
Transfers Out	(1,022)	(1,308)	(1,308)	
Advances Out		(16,129)	(16,129)	
<b>Total Other Financing Sources and Uses</b>	<u>107,683</u>	<u>112,976</u>	<u>61,638</u>	<u>(51,338)</u>
Net Change in Fund Balance	(4,949)	(45,687)	(34,283)	11,404
Fund Balance (Deficit) at Beginning of Year	119,870	119,870	119,870	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 114,921</u>	<u>\$ 74,183</u>	<u>\$ 85,587</u>	<u>\$ 11,404</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**EQUIPMENT ACQUISITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 2,000	\$ 2,000	\$ 2,944	\$ 944
Intergovernmental	325,000	343,397	316,081	(27,316)
Other		1,000	1,000	
<b>Total Revenues</b>	<u>327,000</u>	<u>346,397</u>	<u>320,025</u>	<u>(26,372)</u>
<b>EXPENDITURES:</b>				
Legislative and Executive:				
Commissioners				
Materials and Supplies		1,000	350	650
Capital Outlay	368,875	368,875	295,145	73,730
<b>Total Commissioners</b>	<u>368,875</u>	<u>369,875</u>	<u>295,495</u>	<u>74,380</u>
Geographic Information Systems				
Materials and Supplies	2,500	2,500		2,500
Capital Outlay	5,000	5,000		5,000
Other	750	750		750
<b>Total Geographic Information Systems</b>	<u>8,250</u>	<u>8,250</u>		<u>8,250</u>
Board of Elections				
Contractual Services		7,452	7,452	
Other		10,945	10,860	85
<b>Total Board of Elections</b>		<u>18,397</u>	<u>18,312</u>	<u>85</u>
<b>Total Expenditures</b>	<u>377,125</u>	<u>396,522</u>	<u>313,807</u>	<u>82,715</u>
Excess of Revenues Over (Under) Expenditures	(50,125)	(50,125)	6,218	56,343
Fund Balance (Deficit) at Beginning of Year	74,052	74,052	74,052	
Prior Year Encumbrances Appropriated	1,280	1,280	1,280	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 25,207</u>	<u>\$ 25,207</u>	<u>\$ 81,550</u>	<u>\$ 56,343</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**D.A.R.E. DONATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES:				
Public Safety				
Sheriff				
Materials and Supplies	\$ 501	\$ 501		\$ 501
Other	138	138		138
Total Sheriff	<u>639</u>	<u>639</u>		<u>639</u>
Total Expenditures	<u>639</u>	<u>639</u>		<u>639</u>
Excess of Revenues Over (Under) Expenditures	(639)	(639)		639
Fund Balance (Deficit) at Beginning of Year	639	639	639	
Fund Balance (Deficit) at End of Year	<u><u>        </u></u>	<u><u>        </u></u>	<u>\$ 639</u>	<u>\$ 639</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**INMATE FEES - MEDICAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 30,600	\$ 30,600	\$ 27,982	\$ (2,618)
Total Revenues	<u>30,600</u>	<u>30,600</u>	<u>27,982</u>	<u>(2,618)</u>
EXPENDITURES:				
Public Safety				
Sheriff				
Contractual Services	16,782	22,785	9,633	13,152
Materials and Supplies	6,619	28,521	28,501	20
Capital Outlay	3,058	3,058	2,737	321
Other	10	10		10
Total Sheriff	<u>26,469</u>	<u>54,374</u>	<u>40,871</u>	<u>13,503</u>
Total Expenditures	<u>26,469</u>	<u>54,374</u>	<u>40,871</u>	<u>13,503</u>
Excess of Revenues Over (Under) Expenditures	4,131	(23,774)	(12,889)	10,885
Fund Balance (Deficit) at Beginning of Year	26,448	26,448	26,448	
Prior Year Encumbrances Appropriated	20	20	20	
Fund Balance (Deficit) at End of Year	<u>\$ 30,599</u>	<u>\$ 2,694</u>	<u>\$ 13,579</u>	<u>\$ 10,885</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COMMON PLEAS GRANTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 978,700	\$ 969,460	\$ 894,896	\$ (74,564)
Licenses and Permits		2,572	2,572	
Intergovernmental	663,000	703,383	627,729	(75,654)
Other	100,000	102,761	84,363	(18,398)
<b>Total Revenues</b>	<b>1,741,700</b>	<b>1,778,176</b>	<b>1,609,560</b>	<b>(168,616)</b>
<b>EXPENDITURES:</b>				
Public Safety				
Law Library				
Personal Services	116,818	116,949	114,018	2,931
Contractual Services	1,015	1,015	15	1,000
Materials and Supplies	2,000	1,994	685	1,309
Capital Outlay	1,097	3,444	3,270	174
Other	352,099	351,974	190,447	161,527
<b>Total Law Library</b>	<b>473,029</b>	<b>475,376</b>	<b>308,435</b>	<b>166,941</b>
Common Pleas Court				
Personal Services	687,366	909,201	650,610	258,591
Contractual Services	34,824	87,917	73,980	13,937
Materials and Supplies	89,373	71,995	32,792	39,203
Capital Outlay	313,077	305,836	53,051	252,785
Other	153,209	144,011	96,408	47,603
<b>Total Common Pleas Court</b>	<b>1,277,849</b>	<b>1,518,960</b>	<b>906,841</b>	<b>612,119</b>
Probate Court				
Personal Services	61,393	68,929	52,222	16,707
Contractual Services	25	1,082	1,082	
Materials and Supplies	792	1,692	1,400	292
Capital Outlay	5,400	13,900	7,420	6,480
Other	6,283	7,983	1,707	6,276
<b>Total Probate Court</b>	<b>73,893</b>	<b>93,586</b>	<b>63,831</b>	<b>29,755</b>
Clerk of Courts				
Contractual Services	58,333	51,843	51,843	
<b>Total Clerk of Courts</b>	<b>58,333</b>	<b>51,843</b>	<b>51,843</b>	
Domestic Relations Court				
Personal Services	104,938	104,938	101,644	3,294
Contractual Services	8,450	7,700	5,700	2,000
Materials and Supplies	3,550	2,500	1,050	1,450
Capital Outlay	8,162	8,162	1,146	7,016
Other	4,600	4,600		4,600
<b>Total Domestic Relations Court</b>	<b>129,700</b>	<b>127,900</b>	<b>109,540</b>	<b>18,360</b>
<b>Total Expenditures</b>	<b>2,012,804</b>	<b>2,267,665</b>	<b>1,440,490</b>	<b>827,175</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(271,104)</b>	<b>(489,489)</b>	<b>169,070</b>	<b>658,559</b>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Advances In	50,250	50,250	43,868	(6,382)
Advances Out		(50,250)	(50,250)	
<b>Total Other Financing Sources and Uses</b>	<b>50,250</b>	<b>(50,250)</b>	<b>(6,382)</b>	<b>(6,382)</b>
<b>Net Change in Fund Balance</b>	<b>(220,854)</b>	<b>(489,489)</b>	<b>162,688</b>	<b>652,177</b>
Fund Balance (Deficit) at Beginning of Year	1,186,009	1,186,009	1,186,009	
Prior Year Encumbrances Appropriated	36,480	36,480	36,480	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 1,001,635</b>	<b>\$ 733,000</b>	<b>\$ 1,385,177</b>	<b>\$ 652,177</b>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**FAMILY AND CHILDREN FIRST COUNCIL**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 3,250	\$ 3,250	\$ 9,431	\$ 6,181
Intergovernmental	169,900	169,900	173,292	3,392
Other			2,389	2,389
<b>Total Revenues</b>	<u>173,150</u>	<u>173,150</u>	<u>185,112</u>	<u>11,962</u>
<b>EXPENDITURES:</b>				
Human Services				
Family & Children First Council				
Personal Services	328,349	330,349	322,016	8,333
Contractual Services	1,892	2,167	1,223	944
Materials and Supplies	4,687	4,687	3,077	1,610
Capital Outlay	1,000	1,000	803	197
Other	6,002	9,502	5,823	3,679
<b>Total Family &amp; Children First Council</b>	<u>341,930</u>	<u>347,705</u>	<u>332,942</u>	<u>14,763</u>
<b>Total Expenditures</b>	<u>341,930</u>	<u>347,705</u>	<u>332,942</u>	<u>14,763</u>
Excess of Revenues Over (Under) Expenditures	(168,780)	(174,555)	(147,830)	26,725
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	133,500	133,500	135,500	2,000
Advances In			36,500	36,500
Advances Out		(15,000)	(15,000)	
<b>Total Other Financing Sources and Uses</b>	<u>133,500</u>	<u>118,500</u>	<u>157,000</u>	<u>38,500</u>
Net Change in Fund Balance	(35,280)	(56,055)	9,170	65,225
Fund Balance (Deficit) at Beginning of Year	71,338	71,338	71,338	
Prior Year Encumbrances Appropriated	2,299	2,299	2,299	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 38,357</u>	<u>\$ 17,582</u>	<u>\$ 82,807</u>	<u>\$ 65,225</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**EMERGENCY MANAGEMENT GRANTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Intergovernmental	\$ 175,981	\$ 175,981	\$ 163,294	\$ (12,687)
Other			23	23
Total Revenues	<u>175,981</u>	<u>175,981</u>	<u>163,317</u>	<u>(12,664)</u>
<b>EXPENDITURES:</b>				
Public Safety:				
Commissioners:				
Personal Services	108,166	108,166	85,303	22,863
Contractual Services	41,535	45,016	31,956	13,060
Materials and Supplies	2,220	2,782	2,776	6
Capital Outlay	58,981	48,884	45,884	3,000
Other	900	6,954	6,354	600
Total Commissioners	<u>211,802</u>	<u>211,802</u>	<u>172,273</u>	<u>39,529</u>
Total Expenditures	<u>211,802</u>	<u>211,802</u>	<u>172,273</u>	<u>39,529</u>
Excess of Revenues Over (Under) Expenditures	(35,821)	(35,821)	(8,956)	26,865
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	29,000	29,000	29,083	83
Total Other Financing Sources and Uses	<u>29,000</u>	<u>29,000</u>	<u>29,083</u>	<u>83</u>
Net Change in Fund Balance	(6,821)	(6,821)	20,127	26,948
Fund Balance (Deficit) at Beginning of Year	15,289	15,289	15,289	
Prior Year Encumbrances Appropriated	28,376	28,376	28,376	
Fund Balance (Deficit) at End of Year	<u>\$ 36,844</u>	<u>\$ 36,844</u>	<u>\$ 63,792</u>	<u>\$ 26,948</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CONCEALED HANDGUN LICENSE**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Licenses and Permits	\$ 240,000	\$ 240,000	\$ 160,656	\$ (79,344)
Other			19	19
<b>Total Revenues</b>	<u>240,000</u>	<u>240,000</u>	<u>160,675</u>	<u>(79,325)</u>
<b>EXPENDITURES:</b>				
Public Safety:				
Sheriff:				
Personal Services	33,793	86,512	56,697	29,815
Contractual Services	57,442	141,420	75,187	66,233
Materials and Supplies	17,056	23,253	1,262	21,991
Capital Outlay	13,406	17,251		17,251
Other	14,847	24,104	16,274	7,830
<b>Total Sheriff</b>	<u>136,544</u>	<u>292,540</u>	<u>149,420</u>	<u>143,120</u>
<b>Total Expenditures</b>	<u>136,544</u>	<u>292,540</u>	<u>149,420</u>	<u>143,120</u>
Excess of Revenues Over (Under) Expenditures	103,456	(52,540)	11,255	63,795
Fund Balance (Deficit) at Beginning of Year	136,414	136,414	136,414	
Prior Year Encumbrances Appropriated	131	131	131	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 240,001</u>	<u>\$ 84,005</u>	<u>\$ 147,800</u>	<u>\$ 63,795</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNCIL ON AGING**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 3,363,500	\$ 3,385,366	\$ 3,377,234	\$ (8,132)
Intergovernmental	436,500	436,500	444,632	8,132
Total Revenues	<u>3,800,000</u>	<u>3,821,866</u>	<u>3,821,866</u>	
EXPENDITURES:				
Human Services:				
Council on Aging:				
Contractual Services		21,393	21,393	
Other	3,800,000	3,800,473	3,800,473	
Council on Aging	<u>3,800,000</u>	<u>3,821,866</u>	<u>3,821,866</u>	
Total Expenditures	<u>3,800,000</u>	<u>3,821,866</u>	<u>3,821,866</u>	
Excess of Revenues Over (Under) Expenditures				
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year				

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**ROAD ASSESSMENT DEBT SERVICE**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
Fund Balance (Deficit) at Beginning of Year	9,847	9,847	9,847	
Fund Balance (Deficit) at End of Year	<u>9,847</u>	<u>9,847</u>	<u>9,847</u>	

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**VARIOUS PURPOSE LONG-TERM OBLIGATION BONDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 440,000	\$ 440,000	\$ 440,000	
Interest and Fiscal Charges	568,566	568,566	568,566	
Total Expenditures	<u>1,008,566</u>	<u>1,008,566</u>	<u>1,008,566</u>	
Excess of Revenues Over (Under) Expenditures	(1,008,566)	(1,008,566)	(1,008,566)	
OTHER FINANCING SOURCES AND USES:				
Transfers In	<u>1,123,000</u>	<u>1,123,000</u>	<u>1,183,152</u>	60,152
Total Other Financing Sources and Uses	<u>1,123,000</u>	<u>1,123,000</u>	<u>1,183,152</u>	60,152
Net Change in Fund Balance	114,434	114,434	174,586	60,152
Fund Balance (Deficit) at Beginning of Year	626,433	626,433	626,433	
Fund Balance (Deficit) at End of Year	<u><u>\$ 740,867</u></u>	<u><u>\$ 740,867</u></u>	<u><u>\$ 801,019</u></u>	<u><u>\$ 60,152</u></u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**TAX INCENTIVE PROJECT DEBT**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 246,000	\$ 246,000	\$ 235,299	\$ (10,701)
Intergovernmental	436,000	457,144	434,411	(22,733)
Total Revenues	<u>682,000</u>	<u>703,144</u>	<u>669,710</u>	<u>(33,434)</u>
<b>EXPENDITURES:</b>				
Debt Service:				
Principal Retirement	490,000	490,000	490,000	
Interest and Fiscal Charges	477,478	477,478	477,478	
Total Expenditures	<u>967,478</u>	<u>967,478</u>	<u>967,478</u>	
Excess of Revenues Over (Under) Expenditures	(285,478)	(264,334)	(297,768)	(33,434)
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	841,000	841,468	305,459	(536,009)
Transfers Out	(544,700)	(544,700)		544,700
Total Other Financing Sources and Uses	<u>296,300</u>	<u>296,768</u>	<u>305,459</u>	<u>8,691</u>
Net Change in Fund Balance	10,822	32,434	7,691	(24,743)
Fund Balance (Deficit) at Beginning of Year	557,707	557,707	557,707	
Fund Balance (Deficit) at End of Year	<u>\$ 568,529</u>	<u>\$ 590,141</u>	<u>\$ 565,398</u>	<u>\$ (24,743)</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**BUILDING ROAD AND CONSTRUCTION**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Interest	\$ 80,000	\$ 80,000	\$ 81,802	\$ 1,802
Other			59,962	59,962
<b>Total Revenues</b>	<u>80,000</u>	<u>80,000</u>	<u>141,764</u>	<u>61,764</u>
<b>EXPENDITURES:</b>				
Commissioners Land and Building				
Contractual Services	1,862	1,862	500	1,362
Other	1,079	1,079		1,079
<b>Total Commissioners Land and Building</b>	<u>2,941</u>	<u>2,941</u>	<u>500</u>	<u>2,441</u>
Commissioners Communication System:				
Capital Outlay	546,972	546,972	546,972	
<b>Total Commissioners Communication System</b>	<u>546,972</u>	<u>546,972</u>	<u>546,972</u>	
Animal Control Building:				
Capital Outlay	544,200	563,682	557,651	6,031
<b>Total Animal Control Building</b>	<u>544,200</u>	<u>563,682</u>	<u>557,651</u>	<u>6,031</u>
Parks and Recreation:				
Capital Outlay	158,532	158,532		158,532
<b>Total Parks and Recreation</b>	<u>158,532</u>	<u>158,532</u>		<u>158,532</u>
Debt Service:				
Principal Retirement	3,794,000	3,850,000	3,850,000	
Interest and Fiscal Charges	37,334	37,334	37,334	
<b>Total Debt Service</b>	<u>3,831,334</u>	<u>3,887,334</u>	<u>3,887,334</u>	
<b>Total Expenditures</b>	<u>5,083,979</u>	<u>5,159,461</u>	<u>4,992,457</u>	<u>167,004</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(5,003,979)	(5,079,461)	(4,850,693)	228,768
<b>OTHER FINANCING SOURCES AND USES:</b>				
Transfers In	4,830,434	4,850,434	4,779,718	(70,716)
Notes Issued	83,000	133,000	133,000	
Advances In	20,000	20,000	20,000	
Transfers Out	(82,154)	(82,011)	(82,011)	
<b>Total Other Financing Sources and Uses</b>	<u>4,851,280</u>	<u>4,921,423</u>	<u>4,850,707</u>	<u>(70,716)</u>
<b>Net Change in Fund Balance</b>	(152,699)	(158,038)	14	158,052
<b>Fund Balance (Deficit) at Beginning of Year</b>	183,143	183,143	183,143	
<b>Prior Year Encumbrances Appropriated</b>	546,972	546,972	546,972	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 577,416</u>	<u>\$ 572,077</u>	<u>\$ 730,129</u>	<u>\$ 158,052</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**CHASE STEWART TRUST**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest	\$ 600	\$ 600	\$ 588	\$ (12)
Total Revenues	<u>600</u>	<u>600</u>	<u>588</u>	<u>(12)</u>
EXPENDITURES:				
Trust Fund:				
Other	<u>19,426</u>	<u>19,426</u>	<u>4,472</u>	<u>14,954</u>
Total Expenditures	<u>19,426</u>	<u>19,426</u>	<u>4,472</u>	<u>14,954</u>
Excess of Revenues Over (Under) Expenditures	(18,826)	(18,826)	(3,884)	14,942
Net Change in Fund Balance	(18,826)	(18,826)	(3,884)	14,942
Fund Balance (Deficit) at Beginning of Year	91,426	91,426	91,426	
Fund Balance (Deficit) at End of Year	<u>\$ 72,600</u>	<u>\$ 72,600</u>	<u>\$ 87,542</u>	<u>\$ 14,942</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**WATER**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 9,315,000	\$ 9,315,000	\$ 9,697,928	\$ 382,928
Other	300,000	300,000	224,724	(75,276)
Special Assessments	180,019	179,957	167,956	(12,001)
Intergovernmental	200,000	200,000		(200,000)
Investment Earnings	43,000	43,000	59,047	16,047
<b>Total Revenues</b>	<u>10,038,019</u>	<u>10,037,957</u>	<u>10,149,655</u>	<u>111,698</u>
<b>EXPENDITURES</b>				
<b>Public Works:</b>				
<b>Sanitary Engineer:</b>				
Personal Services	2,226,750	2,226,750	2,023,659	203,091
Contractual Services	1,658,164	1,730,307	876,716	853,591
Materials and Supplies	2,563,302	2,553,302	2,269,465	283,837
Capital Outlay	2,036,898	2,009,650	316,215	1,693,435
Other	87,097	87,097	47,271	39,826
<b>Debt Service:</b>				
Principal Retirement	2,537,886	2,762,886	2,712,885	50,001
Interest and Fiscal Charges	1,753,056	1,534,256	1,496,184	38,072
<b>Total Sanitary Engineer</b>	<u>12,863,153</u>	<u>12,904,248</u>	<u>9,742,395</u>	<u>3,161,853</u>
<b>Total Expenditures</b>	<u>12,863,153</u>	<u>12,904,248</u>	<u>9,742,395</u>	<u>3,161,853</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(2,825,134)</u>	<u>(2,866,291)</u>	<u>407,260</u>	<u>3,273,551</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Bonds Issued	297,000	297,000		(297,000)
Notes Issued	130,000	130,000	126,000	(4,000)
Advances In	131,500	131,500		(131,500)
Transfers In	949,000	945,000	10,394	(934,606)
Transfers Out	(1,054,141)	(1,053,941)		1,053,941
<b>Total Other Financing Sources and Uses</b>	<u>453,359</u>	<u>449,559</u>	<u>136,394</u>	<u>(313,165)</u>
<b>Net Change in Fund Balance</b>	<u>(2,371,775)</u>	<u>(2,416,732)</u>	<u>543,654</u>	<u>2,960,386</u>
<b>Fund Balance (Deficit) at Beginning of Year</b>	10,656,140	10,656,140	10,656,140	
<b>Prior Year Encumbrances Appropriated</b>	530,398	530,398	530,398	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 8,814,763</u>	<u>\$ 8,769,806</u>	<u>\$ 11,730,192</u>	<u>\$ 2,960,386</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**SEWER**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES:</b>				
Charges for Services	\$ 19,557,000	\$ 19,557,000	\$ 19,808,783	\$ 251,783
Other	4,026,000	4,026,000	461,505	(3,564,495)
Special Assessments	339,981	340,870	339,090	(1,780)
<b>Total Revenues</b>	<u>23,922,981</u>	<u>23,923,870</u>	<u>20,609,378</u>	<u>(3,314,492)</u>
<b>EXPENDITURES:</b>				
<b>Public Works:</b>				
<b>Sanitary Engineer:</b>				
Personal Services	2,643,304	2,610,304	2,431,058	179,246
Contractual Services	2,803,959	2,801,970	1,844,456	957,514
Materials and Supplies	2,910,370	2,859,370	2,530,200	329,170
Capital Outlay	1,680,144	1,747,271	1,145,314	601,957
Other	121,055	114,309	83,044	31,265
<b>Debt Service:</b>				
Principal Retirement	8,300,689	8,751,889	8,553,167	198,722
Interest and Fiscal Charges	5,188,608	4,253,203	4,115,044	138,159
<b>Total Sanitary Engineer</b>	<u>23,648,129</u>	<u>23,138,316</u>	<u>20,702,283</u>	<u>2,436,033</u>
<b>Total Expenditures</b>	<u>23,648,129</u>	<u>23,138,316</u>	<u>20,702,283</u>	<u>2,436,033</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>274,852</u>	<u>785,554</u>	<u>(92,905)</u>	<u>(878,459)</u>
<b>OTHER FINANCING SOURCES AND USES:</b>				
Bonds Issued	390,000			
Notes Issued	1,030,000	1,030,000	1,022,000	(8,000)
Transfers In	1,839,000	1,839,000	10,510	(1,828,490)
Transfers Out	(4,757,879)	(4,746,574)	(2,415)	4,744,159
<b>Total Other Financing Sources and Uses</b>	<u>(1,498,879)</u>	<u>(1,877,574)</u>	<u>1,030,095</u>	<u>2,907,669</u>
<b>Net Change in Fund Balance</b>	(1,224,027)	(1,092,020)	937,190	2,029,210
<b>Fund Balance (Deficit) at Beginning of Year</b>	8,947,275	8,947,275	8,947,275	
<b>Prior Year Encumbrances Appropriated</b>	649,985	649,985	649,985	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 8,373,233</u>	<u>\$ 8,505,240</u>	<u>\$ 10,534,450</u>	<u>\$ 2,029,210</u>

**GREENE COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL**  
**COUNTY HEALTH CARE**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	\$ 12,357,500	\$ 12,357,500	\$ 13,153,828	\$ 796,328
Other	250,000	250,000	298,219	48,219
Total Revenues	<u>12,607,500</u>	<u>12,607,500</u>	<u>13,452,047</u>	<u>844,547</u>
EXPENDITURES:				
Contractual Services	<u>11,755,000</u>	<u>13,494,849</u>	<u>13,424,849</u>	<u>70,000</u>
Total Expenditures	<u>11,755,000</u>	<u>13,494,849</u>	<u>13,424,849</u>	<u>70,000</u>
Excess of Revenues Over (Under) Expenditures	<u>852,500</u>	<u>(887,349)</u>	<u>27,198</u>	<u>914,547</u>
OTHER FINANCING SOURCES AND USES:				
Transfers In	<u>1,000</u>	<u>1,000</u>	<u>520</u>	<u>(480)</u>
Total Other Financing Sources and Uses	<u>1,000</u>	<u>1,000</u>	<u>520</u>	<u>(480)</u>
Net Change in Fund Balance	853,500	(886,349)	27,718	914,067
Fund Balance (Deficit) at Beginning of Year	5,705,709	5,705,709	5,705,709	
Fund Balance (Deficit) at End of Year	<u>\$ 6,559,209</u>	<u>\$ 4,819,360</u>	<u>\$ 5,733,427</u>	<u>\$ 914,067</u>

**GREENE COUNTY, OHIO  
COMBINING SCHEDULE OF CHANGES IN ASSETS AND  
LIABILITIES - ALL AGENCY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Balance 12/31/2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/2014</u>
<b>PAYROLL AGENCY</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 195,020	\$ 11,350,746	\$ 11,346,581	\$ 199,185
LIABILITIES:				
Payroll Withholdings	\$ 195,020	\$ 11,350,746	\$ 11,346,581	\$ 199,185
<b>UNDIVIDED TAX AGENCY</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	6,863,070	245,167,646	244,946,066	7,084,650
Taxes Levied for Other Governments	224,549,679	208,777,934	224,549,679	208,777,934
Total Assets	<u>\$ 231,412,749</u>	<u>\$ 453,945,580</u>	<u>\$ 469,495,745</u>	<u>\$ 215,862,584</u>
LIABILITIES:				
Due to Other Governments	\$ 225,242,923	\$ 397,094,849	\$ 412,614,870	\$ 209,722,902
Due to Other Funds		45,107,865	45,107,865	
Other Liabilities	6,169,826	11,742,866	11,773,010	6,139,682
Total Liabilities	<u>\$ 231,412,749</u>	<u>\$ 453,945,580</u>	<u>\$ 469,495,745</u>	<u>\$ 215,862,584</u>
<b>OTHER AGENCY</b>				
ASSETS:				
Cash and Cash Equivalents in Segregated Accounts	\$ 3,526,618	\$ 35,276,129	\$ 34,902,810	\$ 3,899,937
LIABILITIES:				
Other Liabilities	\$ 3,526,618	\$ 35,276,129	\$ 34,902,810	\$ 3,899,937
<b>POLITICAL SUBDIVISION AGENCY</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 5,826,412	\$ 208,068,366	\$ 206,998,627	\$ 6,896,151
LIABILITIES:				
Due to Other Governments	\$ 5,826,412	\$ 208,068,366	\$ 206,998,627	\$ 6,896,151
<b>TOTALS</b>				
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 12,884,502	\$ 464,586,758	\$ 463,291,274	\$ 14,179,986
Cash and Cash Equivalents in Segregated Accounts	3,526,618	35,276,129	34,902,810	3,899,937
Taxes Levied for Other Governments	224,549,679	208,777,934	224,549,679	208,777,934
Total Assets	<u>\$ 240,960,799</u>	<u>\$ 708,640,821</u>	<u>\$ 722,743,763</u>	<u>\$ 226,857,857</u>
LIABILITIES:				
Due to Other Governments	\$ 231,069,335	\$ 605,163,215	\$ 619,613,497	\$ 216,619,053
Due to Other Funds		45,107,865	45,107,865	
Payroll Withholdings	195,020	11,350,746	11,346,581	199,185
Other Liabilities	9,696,444	47,018,995	46,675,820	10,039,619
Total Liabilities	<u>\$ 240,960,799</u>	<u>\$ 708,640,821</u>	<u>\$ 722,743,763</u>	<u>\$ 226,857,857</u>

**GREENE COUNTY, OHIO  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 COMPARATIVE SCHEDULES BY SOURCE  
 DECEMBER 31, 2014**

Governmental funds capital assets:	
Land.....	\$ 2,509,680
Buildings, Structures & Improvements.....	40,724,431
Equipment, Furniture and Fixtures.....	12,421,987
Infrastructure.....	131,270,828
Construction in Progress.....	<u>694,377</u>
 Total governmental funds capital assets.....	 <u><u>\$ 187,621,303</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 40,963,359
Special Revenue Funds.....	145,963,567
Capital Project Funds.....	<u>694,377</u>
 Total governmental funds capital assets.....	 <u><u>\$ 187,621,303</u></u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY  
DECEMBER 31, 2014

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Construction in Progress	Total
<b>General Government</b>						
<b>Legislative and Executive</b>						
Commissioners.....	\$ -	\$ 3,800,000	\$ 43,340	\$ -	\$ -	\$ 3,843,340
Auditor.....	-	-	342,355	-	-	342,355
Data Processing.....	-	-	552,516	-	-	552,516
Building Maintenance.....	-	-	625,185	-	-	625,185
Other Legislative and Executive.....	-	-	694,646	-	-	694,646
Land & Buildings.....	1,078,026	7,079,248	-	-	-	8,157,274
<b>Judicial</b>						
Common Pleas Court.....	-	-	319,065	-	-	319,065
Probate Court.....	-	-	60,407	-	-	60,407
Clerk of Courts.....	-	-	83,145	-	-	83,145
Juvenile Court.....	-	-	202,780	-	-	202,780
Other Judicial.....	-	-	139,410	-	-	139,410
Land & Buildings.....	25,920	6,176,782	-	-	-	6,202,702
<b>Total General Government.....</b>	<b>1,103,946</b>	<b>17,056,030</b>	<b>3,062,849</b>	<b>-</b>	<b>-</b>	<b>21,222,825</b>
<b>Public Safety</b>						
Coroner.....	-	-	97,386	-	-	97,386
Sheriff.....	-	-	1,159,377	-	-	1,159,377
Adult Probation.....	-	-	78,188	-	-	78,188
Building Inspection.....	-	-	115,918	-	-	115,918
Ace Task Force.....	-	-	10,000	-	-	10,000
Juvenile Detention.....	-	-	49,892	-	-	49,892
Emergency Management.....	-	-	56,521	-	-	56,521
Land & Buildings.....	5,910	15,558,422	-	-	-	15,564,332
<b>Total Public Safety.....</b>	<b>5,910</b>	<b>15,558,422</b>	<b>1,567,282</b>	<b>-</b>	<b>-</b>	<b>17,131,614</b>
<b>Public Works</b>						
Engineer and Highways.....	-	-	4,546,590	131,270,828	-	135,817,418
WAN Group.....	-	-	438,048	-	-	438,048
Garbage & Refuse.....	-	-	496,274	-	-	496,274
Land & Buildings.....	23,867	2,657,379	-	-	-	2,681,246
<b>Total Public Works.....</b>	<b>23,867</b>	<b>2,657,379</b>	<b>5,480,912</b>	<b>131,270,828</b>	<b>-</b>	<b>139,432,986</b>
<b>Health</b>						
Animal Control.....	-	-	107,544	-	694,377	801,921
Developmental Disabilities.....	-	-	612,393	-	-	612,393
Land & Buildings.....	51,270	1,557,600	-	-	-	1,608,870
<b>Total Health.....</b>	<b>51,270</b>	<b>1,557,600</b>	<b>719,937</b>	<b>-</b>	<b>694,377</b>	<b>3,023,184</b>
<b>Human Services</b>						
County Home.....	-	-	111,489	-	-	111,489
Children Services.....	-	-	215,241	-	-	215,241
Public Assistance.....	-	-	114,149	-	-	114,149
Veterans Service Commission.....	-	-	73,532	-	-	73,532
Land & Buildings.....	464,840	2,250,216	-	-	-	2,715,056
<b>Total Human Services.....</b>	<b>464,840</b>	<b>2,250,216</b>	<b>514,411</b>	<b>-</b>	<b>-</b>	<b>3,229,467</b>
<b>Community and Economic Development</b>						
Convention & Visitors Bureau.....	-	-	82,863	-	-	82,863
Department of Development.....	-	-	16,950	-	-	16,950
Land & Buildings.....	121,030	1,279,994	-	-	-	1,401,024
<b>Total Community &amp; Economic Development..</b>	<b>121,030</b>	<b>1,279,994</b>	<b>99,813</b>	<b>-</b>	<b>-</b>	<b>1,500,837</b>
<b>Conservation &amp; Recreation</b>						
Recreation & Parks.....	-	-	976,783	-	-	976,783
Land & Buildings.....	738,817	364,790	-	-	-	1,103,607
<b>Total Conservation &amp; Recreation.....</b>	<b>738,817</b>	<b>364,790</b>	<b>976,783</b>	<b>-</b>	<b>-</b>	<b>2,080,390</b>
<b>Total General Capital Assets.....</b>	<b>\$ 2,509,680</b>	<b>\$ 40,724,431</b>	<b>\$ 12,421,987</b>	<b>\$ 131,270,828</b>	<b>\$ 694,377</b>	<b>\$ 187,621,303</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, 2014**

Function and Activity	Governmental Fund Capital Assets January 1, 2014	Additions	Deductions	Governmental Fund Capital Assets December 31, 2014
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners.....	\$ 3,296,368	\$ 546,972		\$ 3,843,340
Auditor.....	342,355			342,355
Data Processing.....	527,817	24,699		552,516
Building Maintenance.....	530,626	129,293	34,734	625,185
Other Legislative and Executive.....	694,646			694,646
Land & Buildings.....	8,157,274			8,157,274
<b>Judicial</b>				
Common Pleas Court.....	301,141	17,924		319,065
Probate Court.....	60,407			60,407
Clerk of Courts.....	83,145			83,145
Juvenile Court.....	202,780			202,780
Other Judicial.....	161,457		22,047	139,410
Land & Buildings.....	6,202,702			6,202,702
<b>Total General Government.....</b>	<b>20,560,718</b>	<b>718,888</b>	<b>56,781</b>	<b>21,222,825</b>
<b>Public Safety</b>				
Coroner.....	78,338	19,048		97,386
Sheriff.....	1,172,691	206,867	220,181	1,159,377
Adult Probation.....	78,188			78,188
Building Inspection.....	96,869	19,049		115,918
Ace Task Force.....	10,000			10,000
Juvenile Detention.....	49,892			49,892
Emergency Management.....	56,521			56,521
Land & Buildings.....	15,564,332			15,564,332
<b>Total Public Safety.....</b>	<b>17,106,831</b>	<b>244,964</b>	<b>220,181</b>	<b>17,131,614</b>
<b>Public Works</b>				
Engineer and Highways.....	135,724,970	246,671	154,223	135,817,418
WAN Group.....	438,048			438,048
Environmental Services.....	446,779	49,495		496,274
Land & Buildings.....	2,681,246		-	2,681,246
<b>Total Public Works.....</b>	<b>139,291,043</b>	<b>296,166</b>	<b>154,223</b>	<b>139,432,986</b>
<b>Health</b>				
Animal Control.....	107,544	694,377		801,921
Developmental Disabilities.....	612,393			612,393
Land & Buildings.....	1,608,870	-	-	1,608,870
<b>Total Health.....</b>	<b>2,328,807</b>	<b>694,377</b>	<b>-</b>	<b>3,023,184</b>
<b>Human Services</b>				
County Home.....	111,489	-	-	111,489
Children Services.....	282,257	10,712	77,728	215,241
Public Assistance.....	121,651	-	7,502	114,149
Veterans Service Commission.....	81,020	53,385	60,873	73,532
Land & Buildings.....	2,715,056	-	-	2,715,056
<b>Total Human Services.....</b>	<b>3,311,473</b>	<b>64,097</b>	<b>146,103</b>	<b>3,229,467</b>
<b>Community and Economic Development</b>				
Convention & Visitor's Bureau.....	72,926	31,839	21,902	82,863
Department of Development.....	16,950	-	-	16,950
Land & Buildings.....	1,401,024	-	-	1,401,024
<b>Total Community &amp; Economic Development.....</b>	<b>1,490,900</b>	<b>31,839</b>	<b>21,902</b>	<b>1,500,837</b>
<b>Conservation &amp; Recreation</b>				
Recreation & Parks.....	973,451	42,598	39,266	976,783
Land & Buildings.....	1,103,607	-	-	1,103,607
<b>Total Conservation &amp; Recreation.....</b>	<b>2,077,058</b>	<b>42,598</b>	<b>39,266</b>	<b>2,080,390</b>
<b>Total General Capital Assets.....</b>	<b>\$ 186,166,830</b>	<b>\$ 2,092,929</b>	<b>\$ 638,456</b>	<b>\$ 187,621,303</b>

**GREENE COUNTY, OHIO  
STATISTICAL SECTION - TABLE OF CONTENTS  
DECEMBER 31, 2014**

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

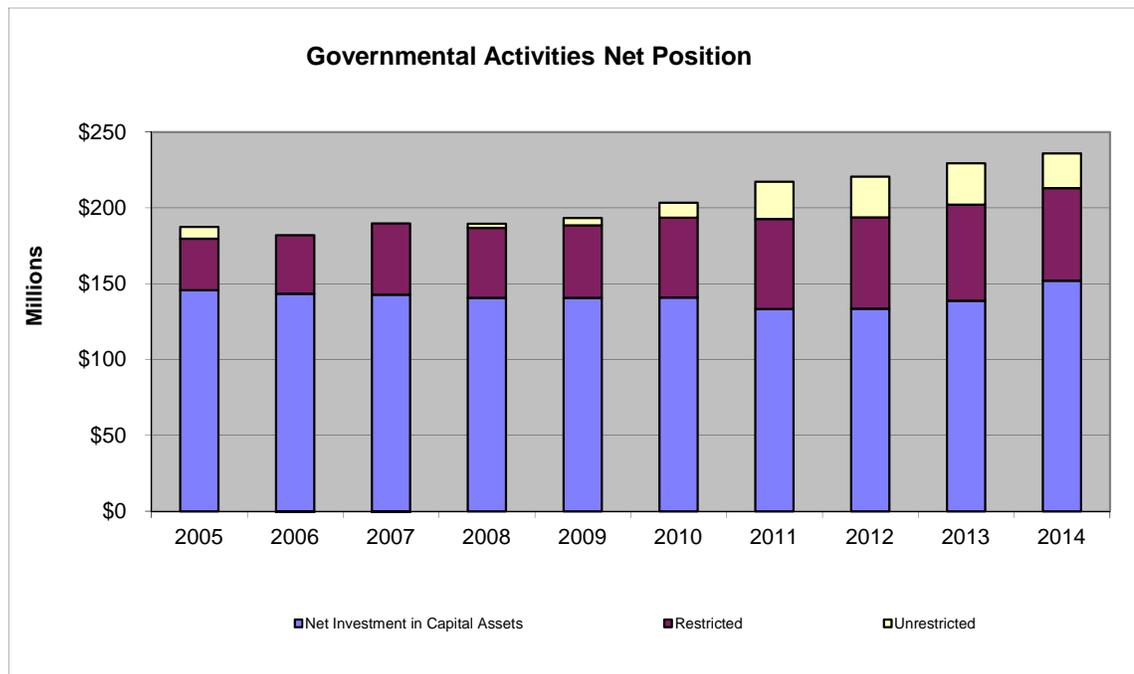
<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b>	<b>142-150</b>
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
<b>Revenue Capacity</b>	<b>151-155</b>
<p>These schedules contain information 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>156-161</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>162-164</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>165-168</b>
<p>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</p>	

**Sources:**

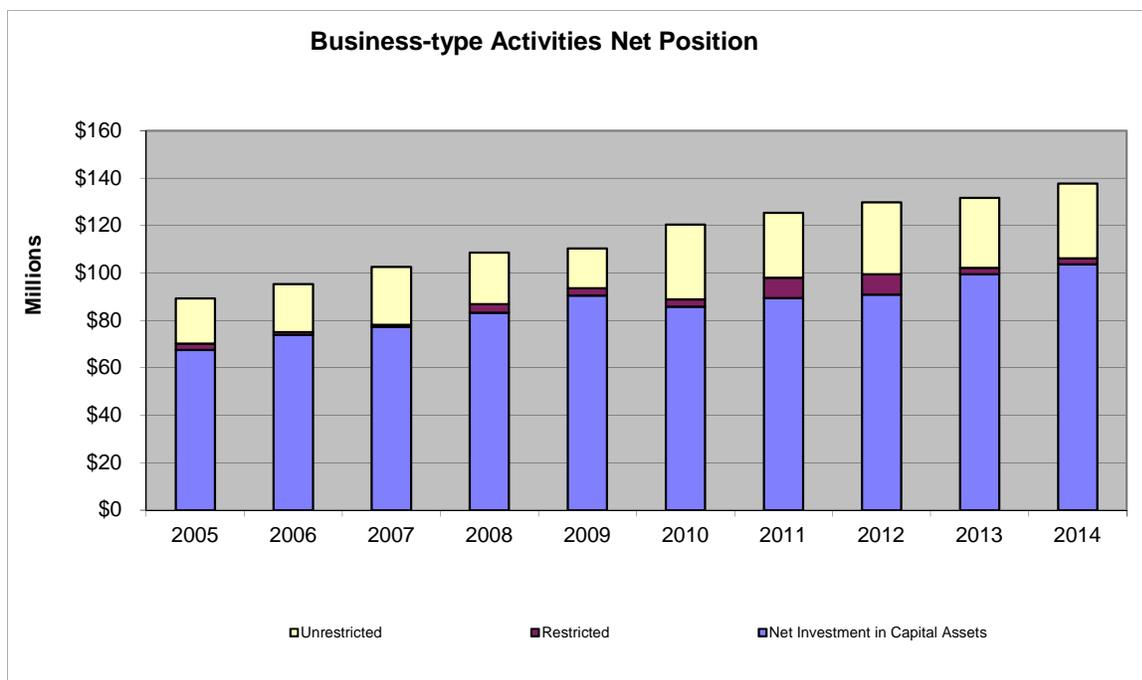
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	2005	2006	2007	2008
<b>Governmental Activities</b>				
Net investment in capital assets.....	\$ 145,667,142	\$ 143,363,963	\$ 142,736,634	\$ 140,718,891
Restricted.....	34,048,895	38,719,873	47,057,871	46,036,038
Unrestricted.....	7,718,757	(1,260,361)	(1,349,928)	2,753,295
<b>Total Governmental Activities Net Position.....</b>	<b>\$ 187,434,794</b>	<b>\$ 180,823,475</b>	<b>\$ 188,444,577</b>	<b>\$ 189,508,224</b>
<b>Business-type Activities</b>				
Net investment in capital assets.....	\$ 67,586,876	\$ 73,937,004	\$ 77,295,873	\$ 83,330,821
Restricted.....	2,626,479	1,209,674	925,723	3,590,553
Unrestricted.....	19,109,003	20,251,946	24,445,217	21,666,388
<b>Total Business-type Activities Net Position.....</b>	<b>\$ 89,322,358</b>	<b>\$ 95,398,624</b>	<b>\$ 102,666,813</b>	<b>\$ 108,587,762</b>
<b>Primary Government</b>				
Net investment in capital assets.....	\$ 213,254,018	\$ 217,300,967	\$ 220,032,507	\$ 224,049,712
Restricted.....	36,675,374	39,929,547	47,983,594	49,626,591
Unrestricted.....	26,827,760	18,991,585	23,095,289	24,419,683
<b>Total Primary Government Net Position.....</b>	<b>\$ 276,757,152</b>	<b>\$ 276,222,099</b>	<b>\$ 291,111,390</b>	<b>\$ 298,095,986</b>



2009	2010	2011	2012	2013	2014
\$ 140,712,231	\$ 140,844,591	\$ 133,362,088	\$ 133,455,943	\$ 138,857,976	\$ 151,976,215
47,824,504	52,741,642	59,398,499	60,329,538	63,196,051	60,982,816
4,715,085	9,771,616	24,578,217	26,860,601	27,325,592	23,026,782
<u>\$ 193,251,820</u>	<u>\$ 203,357,849</u>	<u>\$ 217,338,804</u>	<u>\$ 220,646,082</u>	<u>\$ 229,379,619</u>	<u>\$ 235,985,813</u>
\$ 90,502,130	\$ 85,800,405	\$ 89,510,038	\$ 90,885,709	\$ 99,567,512	\$ 103,660,266
3,155,010	3,053,999	8,580,411	8,606,969	2,643,753	2,618,124
16,664,647	31,620,110	27,284,032	30,419,735	29,461,992	31,531,240
<u>\$ 110,321,787</u>	<u>\$ 120,474,514</u>	<u>\$ 125,374,481</u>	<u>\$ 129,912,413</u>	<u>\$ 131,673,257</u>	<u>\$ 137,809,630</u>
\$ 231,214,361	\$ 226,644,996	\$ 222,872,126	\$ 224,341,652	\$ 238,425,488	\$ 255,636,481
50,979,514	55,795,641	67,978,910	68,936,507	65,839,804	63,600,940
21,379,732	41,391,726	51,862,249	57,280,336	56,787,584	54,558,022
<u>\$ 303,573,607</u>	<u>\$ 323,832,363</u>	<u>\$ 342,713,285</u>	<u>\$ 350,558,495</u>	<u>\$ 361,052,876</u>	<u>\$ 373,795,443</u>



**Table 2**

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

	2005	2006	2007	2008
General Fund				
Reserved.....	\$ 283,089	\$ 750,556	\$ 573,926	\$ 387,141
Unreserved.....	7,800,924	11,909,756	12,981,409	11,729,032
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	-	-
Interfund Receivables.....	-	-	-	-
Unclaimed Funds.....	-	-	-	-
Committed:				
Other Purposes.....	-	-	-	-
Assignend for Encumbrances.....	-	-	-	-
Assignend for Budgetary Resource.....	-	-	-	-
Unassigned.....	-	-	-	-
Total Fund Balance: General Fund.....	<u>\$ 8,084,013</u>	<u>\$ 12,660,312</u>	<u>\$ 13,555,335</u>	<u>\$ 12,116,173</u>
All Other Governmental Funds				
Reserved.....	\$ 4,411,321	\$ 5,440,668	\$ 4,716,987	\$ 4,052,232
Unreserved, Reported In:				
Special Revenue Funds.....	26,620,499	31,390,070	38,510,367	39,469,286
Debt Service Funds.....	-	(15,053,079)	(9,155,031)	(14,875)
Capital Project Funds.....	370,573	595,279	220,570	266,153
Restatements				
Nonspendable:				
Due From Other Funds.....	-	-	-	-
Interfund Receivables.....	-	-	-	-
Principal of Trust Funds.....	-	-	-	-
Restricted:				
Job and Family Services.....	-	-	-	-
Developmental Disabilities.....	-	-	-	-
Motor Vehicle, Road & Bridge.....	-	-	-	-
Childrens Services.....	-	-	-	-
Other Purposes.....	-	-	-	-
Committed:				
Adult Day Care Services.....	-	-	-	-
Environmental Services.....	-	-	-	-
Parks & Trails Donations.....	-	-	-	-
County Home.....	-	-	-	-
Inmate Medical Fees.....	-	-	-	-
Capital Projects.....	-	-	-	-
Long Term Debt Obligations.....	-	-	-	-
Unassigned.....	-	-	-	-
Total All Other Governmental Funds.....	<u>\$ 31,402,393</u>	<u>\$ 22,372,938</u>	<u>\$ 34,292,893</u>	<u>\$ 43,772,796</u>

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

2009	2010 (a)	2011 (a)	2012 (a)	2013 (a)	2014 (a)
\$ 395,983	\$ -	\$ -	\$ -	\$ -	\$ -
13,889,891	-	-	-	-	-
-	105,090	75,475	121,483	102,503	98,701
-	102,227	136,481	140,466	105,216	417,834
-	423,398	438,581	472,883	403,747	332,820
-	700,449	2,138,635	-	-	-
-	-	-	2,144,837	1,195,023	1,901,221
-	-	2,825,877	6,793,065	4,747,479	2,950,311
-	17,019,588	17,720,052	15,824,344	20,998,399	22,768,440
<u>\$ 14,285,874</u>	<u>\$ 18,350,752</u>	<u>\$ 23,335,101</u>	<u>\$ 25,497,078</u>	<u>\$ 27,552,367</u>	<u>\$ 28,469,327</u>
\$ 3,148,399	\$ -	\$ -	\$ -	\$ -	\$ -
42,638,769	-	-	-	-	-
(210,956)	-	-	-	-	-
100,281	-	-	-	-	-
-	35,820	10,245	57,385	2,307	174,842
-	37,305	-	-	-	20,000
-	95,306	96,292	92,595	91,493	70,800
-	832,262	713,540	1,595,020	491,121	605,347
-	21,391,669	23,526,374	24,858,755	25,138,814	24,271,828
-	10,342,188	10,382,724	8,852,854	9,001,740	8,700,977
-	2,020,315	3,666,694	5,031,948	7,280,512	7,375,169
-	13,622,329	16,764,753	20,032,524	16,686,778	16,425,678
-	20,515	24,988	16,429	12,688	-
-	1,638,246	2,006,801	2,118,363	2,228,072	2,374,820
-	116,385	150,005	260,200	288,073	384,887
-	-	-	239,586	270,179	34,078
-	12,341	13,887	21,118	26,468	13,589
-	-	-	-	-	493,722
-	35,720	287,925	461,511	626,437	801,023
-	(9,200,248)	(157,696)	-	-	(3,028)
<u>\$ 45,676,493</u>	<u>\$ 41,000,153</u>	<u>\$ 57,486,532</u>	<u>\$ 63,638,288</u>	<u>\$ 62,144,682</u>	<u>\$ 61,743,732</u>

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

	2005	2006	2007
<b>Expenses</b>			
<b>Governmental Activities</b>			
Legislative and Executive.....	\$ 15,156,726	\$ 17,510,061	\$ 18,216,305
Judicial.....	6,776,673	7,330,377	7,767,052
Public Safety.....	21,675,297	20,837,574	21,030,463
Public Works.....	8,154,614	11,776,246	8,615,448
Health.....	16,608,515	17,821,835	18,670,785
Human Services.....	29,289,859	30,887,776	33,845,797
Conservation and Recreation.....	3,033,045	2,895,514	2,890,292
Community and Economic Development.....	6,174,493	11,901,352	1,689,782
Interest and Fiscal Charges.....	1,040,957	1,640,815	2,732,733
Total Governmental Activities Expenses.....	<u>107,910,179</u>	<u>122,601,550</u>	<u>115,458,657</u>
<b>Business-type Activities</b>			
Water.....	8,102,315	8,189,920	8,562,710
Sewer.....	14,592,560	14,810,659	14,141,418
Total Business-type Activities Expenses.....	<u>22,694,875</u>	<u>23,000,579</u>	<u>22,704,128</u>
Total Primary Government Expenses.....	<u>\$ 130,605,054</u>	<u>\$ 145,602,129</u>	<u>\$ 138,162,785</u>
<b>Program Revenues</b>			
<b>Governmental Activities</b>			
<b>Charges for Services</b>			
Legislative and Executive.....	\$ 6,079,486	\$ 5,689,552	\$ 6,141,253
Judicial.....	1,334,159	1,560,526	1,547,823
Public Safety.....	2,700,545	2,221,774	2,553,999
Public Works.....	1,801,089	1,466,723	1,985,210
Health.....	661,718	945,123	1,452,767
Human Services.....	6,240,624	6,256,500	6,186,681
Conservation and Recreation.....	445,842	404,895	442,941
Community and Economic Development.....	2,185	-	11,070
Operating Grants and Contributions.....	34,745,216	32,143,071	36,035,803
Capital Grants and Contributions.....	139,414	134,274	122,157
Total Governmental Activities Program Revenues.....	<u>54,150,278</u>	<u>50,822,438</u>	<u>56,479,704</u>
<b>Business-type Activities</b>			
<b>Charges for Services</b>			
Water.....	9,054,573	9,126,740	9,459,488
Sewer.....	17,102,297	16,007,692	16,795,066
Capital Grants and Contributions.....	6,023,718	3,527,432	3,796,699
Total Business-type Activities Program Revenues.....	<u>32,180,588</u>	<u>28,661,864</u>	<u>30,051,253</u>
Total Primary Government Program Revenues.....	<u>\$ 86,330,866</u>	<u>\$ 79,484,302</u>	<u>\$ 86,530,957</u>
<b>Net &lt;Expense&gt;/Revenue</b>			
Governmental Activities.....	\$ (53,759,901)	\$ (71,779,112)	\$ (58,978,953)
Business-type Activities.....	9,485,713	5,661,285	7,347,125
Total Primary Government Net <Expense>/Revenue.....	<u>\$ (44,274,188)</u>	<u>\$ (66,117,827)</u>	<u>\$ (51,631,828)</u>
<b>General Revenues and Other Changes in Net Position</b>			
<b>Governmental Activities</b>			
<b>Taxes</b>			
Real and Personal Property Taxes.....	\$ 28,904,340	\$ 30,125,302	\$ 30,810,503
County Hotel Lodging Taxes.....	731,669	782,937	750,925
Sales Taxes.....	19,258,567	20,408,305	21,106,684
Unrestricted Grants.....	4,842,854	5,026,916	4,960,619
Investment Earnings.....	2,397,712	4,315,400	5,593,457
Other Revenue.....	3,055,174	5,993,148	2,564,263
Transfers.....	(314,607)	(409,585)	(545,229)
Total Governmental Activities.....	<u>58,875,709</u>	<u>66,242,423</u>	<u>65,241,222</u>
<b>Business-type Activities</b>			
Investment Earnings.....	28,612	43,834	158,857
Other Revenue.....	943,506	200,161	1,078,898
Transfers.....	314,607	409,585	545,229
Total Business-type Activities.....	<u>1,286,725</u>	<u>653,580</u>	<u>1,782,984</u>
Total Primary Government.....	<u>\$ 60,162,434</u>	<u>\$ 66,896,003</u>	<u>\$ 67,024,206</u>
<b>Change in Net Position</b>			
Governmental Activities.....	\$ 5,115,808	\$ (5,536,689)	\$ 6,262,269
Business-type Activities.....	10,772,438	6,314,865	9,130,109
Total Primary Government.....	<u>\$ 15,888,246</u>	<u>\$ 778,176</u>	<u>\$ 15,392,378</u>

2008	2009	2010	2011	2012	2013	2014
\$ 19,548,303	\$ 16,092,757	\$ 15,420,053	\$ 14,664,052	\$ 15,740,183	\$ 16,459,480	\$ 16,179,840
8,114,030	7,701,317	6,593,506	6,296,201	7,094,528	7,115,444	7,996,955
22,210,966	20,986,212	19,782,375	20,140,857	21,705,271	19,516,784	21,191,299
10,698,264	12,204,219	10,763,264	9,088,202	9,820,882	8,662,610	9,671,896
20,792,068	22,225,327	22,770,161	22,266,555	23,789,422	23,912,910	26,179,437
35,129,875	36,383,980	30,052,565	26,913,188	25,297,987	21,810,906	25,424,076
3,333,810	2,850,315	2,514,172	2,945,774	2,988,548	4,229,680	3,167,588
1,978,360	2,403,211	2,509,058	2,353,784	1,722,645	2,088,390	1,762,988
1,659,682	1,319,790	1,150,822	1,088,993	1,088,463	1,798,532	1,057,845
<u>123,465,358</u>	<u>122,167,128</u>	<u>111,555,976</u>	<u>105,757,606</u>	<u>109,247,929</u>	<u>105,594,736</u>	<u>112,631,924</u>
8,603,573	9,010,918	8,846,283	9,011,065	8,929,982	10,081,321	8,699,215
<u>16,768,071</u>	<u>15,522,340</u>	<u>16,717,576</u>	<u>16,892,606</u>	<u>18,786,322</u>	<u>19,374,602</u>	<u>15,890,356</u>
<u>25,371,644</u>	<u>24,533,258</u>	<u>25,563,859</u>	<u>25,903,671</u>	<u>27,716,304</u>	<u>29,455,923</u>	<u>24,589,571</u>
<u>\$ 148,837,002</u>	<u>\$ 146,700,386</u>	<u>\$ 137,119,835</u>	<u>\$ 131,661,277</u>	<u>\$ 136,964,233</u>	<u>\$ 135,050,659</u>	<u>\$ 137,221,495</u>
\$ 6,767,162	\$ 5,440,536	\$ 6,776,012	\$ 6,567,900	\$ 4,614,166	\$ 5,598,656	\$ 5,873,400
1,533,601	1,682,074	1,388,756	1,943,036	1,882,639	2,001,833	1,952,005
2,688,928	2,272,128	2,591,010	3,478,013	2,924,024	2,815,668	2,967,040
1,695,440	1,698,545	1,599,359	408,518	1,283,095	235,223	562,501
844,363	911,765	915,176	825,250	878,961	850,170	1,046,014
6,217,525	5,950,115	5,840,508	5,835,369	5,368,515	4,786,148	4,784,388
468,360	292,351	362,520	1,409,820	321,962	133,094	1,278,254
-	-	-	14,454	31,422	1,618,479	-
40,040,692	43,142,412	35,487,139	31,269,857	32,520,700	28,521,561	31,193,575
680,063	1,769,712	795,697	767,938	271,939	409,193	869,430
<u>60,936,134</u>	<u>63,159,638</u>	<u>55,756,177</u>	<u>52,520,155</u>	<u>50,097,423</u>	<u>46,970,025</u>	<u>50,526,607</u>
9,946,060	8,753,822	9,267,427	9,608,646	10,592,163	9,529,534	9,929,260
16,731,932	15,171,477	15,541,326	19,957,312	20,531,571	19,694,664	19,926,907
3,425,575	1,681,607	4,079,120	638,470	175,788	477,389	-
<u>30,103,567</u>	<u>25,606,906</u>	<u>28,887,873</u>	<u>30,204,428</u>	<u>31,299,522</u>	<u>29,701,587</u>	<u>29,856,167</u>
<u>\$ 91,039,701</u>	<u>\$ 88,766,544</u>	<u>\$ 84,644,050</u>	<u>\$ 82,724,583</u>	<u>\$ 81,396,945</u>	<u>\$ 76,671,612</u>	<u>\$ 80,382,774</u>
\$ (62,529,224)	\$ (59,007,490)	\$ (55,799,799)	\$ (53,237,451)	\$ (59,150,506)	\$ (58,624,711)	\$ (62,105,317)
4,731,923	1,073,648	3,324,014	4,300,757	3,583,218	245,664	5,266,596
<u>\$ (57,797,301)</u>	<u>\$ (57,933,842)</u>	<u>\$ (52,475,785)</u>	<u>\$ (48,936,694)</u>	<u>\$ (55,567,288)</u>	<u>\$ (58,379,047)</u>	<u>\$ (56,838,721)</u>
\$ 30,356,293	\$ 30,966,235	\$ 34,496,922	\$ 35,088,635	\$ 34,771,884	\$ 36,370,688	\$ 35,606,743
864,013	812,572	864,158	933,739	937,708	919,495	1,007,884
20,947,815	20,558,891	21,090,415	22,005,853	22,576,311	22,962,447	24,606,952
5,186,823	4,589,671	4,842,994	4,504,217	1,702,893	4,753,574	5,552,659
4,405,699	3,530,073	2,298,235	2,332,405	522,613	773,697	1,429,891
2,328,369	2,492,764	1,966,918	2,379,282	1,960,542	1,587,376	525,871
(496,142)	(199,120)	(89,053)	(25,725)	(14,167)	(9,029)	(18,489)
<u>63,592,870</u>	<u>62,751,086</u>	<u>65,470,589</u>	<u>67,218,406</u>	<u>62,457,784</u>	<u>67,358,248</u>	<u>68,711,511</u>
58,264	32,011	50,899	46,479	41,186	255,102	59,688
634,620	429,246	134,071	527,006	899,361	1,251,049	791,600
496,142	199,120	89,053	25,725	14,167	9,029	18,489
<u>1,189,026</u>	<u>660,377</u>	<u>274,023</u>	<u>599,210</u>	<u>954,714</u>	<u>1,515,180</u>	<u>869,777</u>
<u>\$ 64,781,896</u>	<u>\$ 63,411,463</u>	<u>\$ 65,744,612</u>	<u>\$ 67,817,616</u>	<u>\$ 63,412,498</u>	<u>\$ 68,873,428</u>	<u>\$ 69,581,288</u>
\$ 1,063,646	\$ 3,743,596	\$ 9,670,790	\$ 13,980,955	\$ 3,307,278	\$ 8,733,537	\$ 6,606,194
5,920,949	1,734,025	3,598,037	4,899,967	4,537,932	1,760,844	6,136,373
<u>\$ 6,984,595</u>	<u>\$ 5,477,621</u>	<u>\$ 13,268,827</u>	<u>\$ 18,880,922</u>	<u>\$ 7,845,210</u>	<u>\$ 10,494,381</u>	<u>\$ 12,742,567</u>

**Table 4**

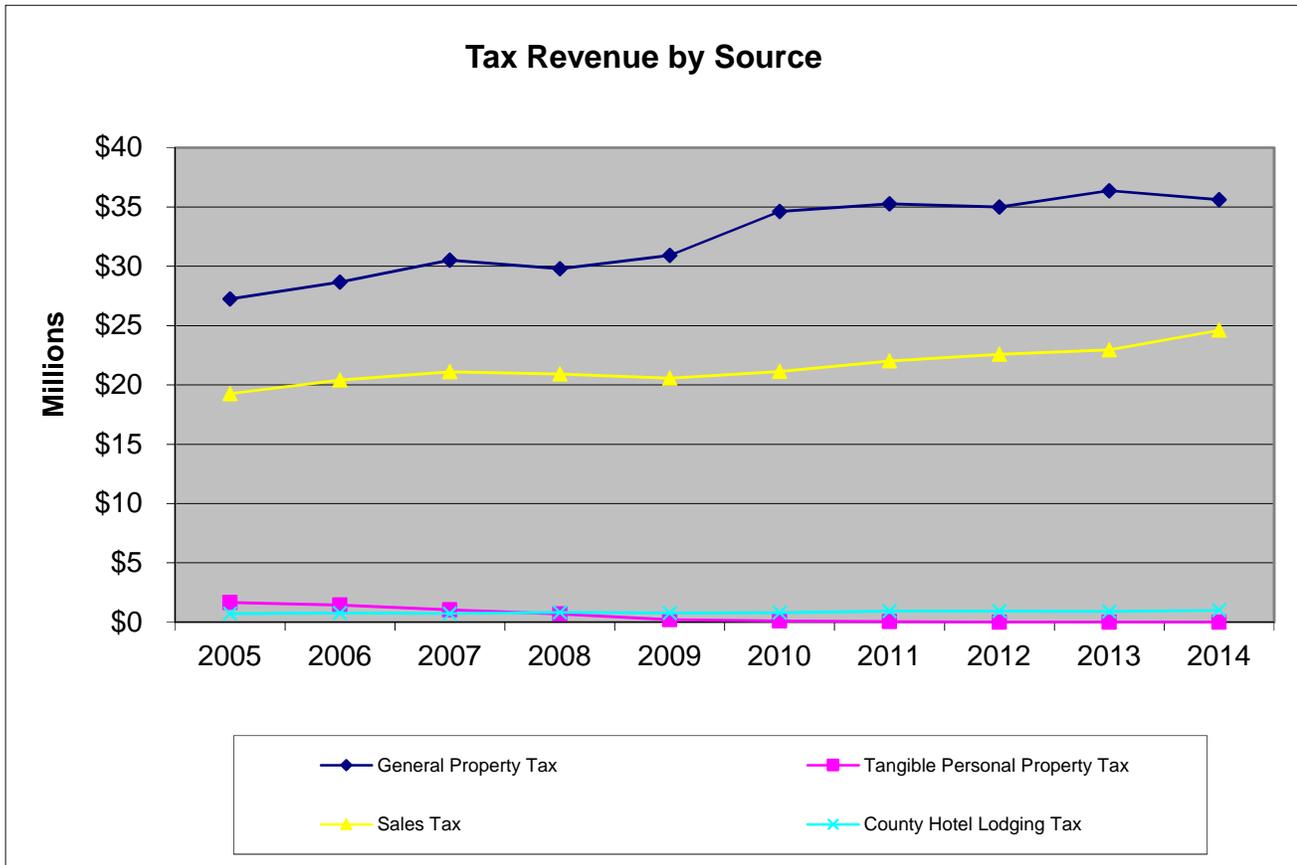
Greene County, Ohio  
 Changes in Fund Balances, Governmental Funds  
 Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2005	2006	2007	2008
<b>Revenues</b>				
Taxes.....	\$ 48,894,576	\$ 51,316,544	\$ 53,405,966	\$ 52,213,192
Charges for Services.....	17,265,256	16,795,754	17,732,324	18,278,082
Licenses & Permits.....	1,432,937	1,050,009	1,056,626	1,093,134
Fines & Forfeitures.....	585,102	743,611	868,644	764,151
Intergovernmental Revenues.....	40,208,332	37,199,680	40,597,449	45,155,356
Special Assessments.....	139,414	134,274	122,157	559,380
Investment Earnings.....	2,397,712	4,315,400	5,593,457	4,405,699
Other Revenues.....	3,202,155	6,183,211	3,654,600	2,549,466
Total Revenues	<u>114,125,484</u>	<u>117,738,483</u>	<u>123,031,223</u>	<u>125,018,460</u>
<b>Expenditures</b>				
Legislative and Executive.....	15,066,352	17,464,660	17,670,479	18,904,572
Judicial.....	6,513,033	7,382,233	7,711,239	7,913,313
Public Safety.....	21,221,779	20,913,405	20,820,751	21,671,664
Public Works.....	8,242,122	9,620,896	9,849,589	12,075,893
Health.....	16,301,344	18,072,358	18,293,085	20,752,459
Human Services.....	28,996,623	30,639,488	33,726,969	35,221,373
Conservation and Recreation.....	2,849,492	2,930,039	2,945,338	3,013,179
Community and Economic Development.....	6,100,614	11,841,192	1,636,908	1,932,316
Capital Outlay.....	104,252	266,682	500,356	809,973
Debt Service:				
Interest.....	1,013,544	2,155,000	2,245,000	3,315,000
Principal.....	3,030,000	1,612,099	2,634,100	1,635,373
Total Expenditures	<u>109,439,155</u>	<u>122,898,052</u>	<u>118,033,814</u>	<u>127,245,115</u>
Excess Revenue over Expenditures	4,686,329	(5,159,569)	4,997,409	(2,226,655)
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Assets.....	165,427	34,908	191,632	21,672
Proceeds from Borrowing.....	990,000	1,050,000	17,625,000	10,840,000
Payments to Escrow Agent.....	-	-	(10,377,898)	-
Transfers In.....	3,093,675	2,481,604	2,665,057	2,974,959
Transfers Out.....	(3,378,870)	(2,859,177)	(3,192,819)	(3,453,584)
Total Other Financing Sources/(Uses).....	<u>870,232</u>	<u>707,335</u>	<u>6,910,972</u>	<u>10,383,047</u>
Net Change in Fund Balance.....	<u>\$ 5,556,561</u>	<u>\$ (4,452,234)</u>	<u>\$ 11,908,381</u>	<u>\$ 8,156,392</u>
Capitalized Capital Outlay	824,443	1,562,835	1,970,128	2,314,503
Debt Service as a percentage of noncapital expenditures.....	3.7%	3.1%	4.2%	4.0%

2009	2010	2011	2012	2013	2014
\$ 52,468,981	\$ 56,650,368	\$ 58,253,201	\$ 58,523,364	\$ 59,260,270	\$ 61,377,625
16,543,739	17,844,783	17,892,322	15,165,075	14,530,413	16,212,150
922,208	844,418	1,226,449	927,051	1,006,306	998,161
750,469	852,639	1,288,301	1,113,241	1,003,289	1,009,358
48,326,965	41,403,895	36,824,373	34,224,265	38,110,961	35,611,393
147,464	596,864	542,998	459,908	485,386	24,288
3,530,073	2,298,235	2,332,405	522,613	627,896	1,585,698
2,720,331	1,615,882	2,124,981	1,458,749	1,309,512	1,113,536
<u>125,410,230</u>	<u>122,107,084</u>	<u>120,485,030</u>	<u>112,394,266</u>	<u>116,334,033</u>	<u>117,932,209</u>
15,552,674	15,467,603	14,887,283	15,484,808	15,587,210	16,460,861
7,295,635	6,477,065	6,553,419	6,683,577	7,092,786	7,862,119
19,817,021	19,562,088	20,086,813	20,143,735	20,267,224	20,788,104
10,487,084	10,889,926	9,312,649	10,263,349	9,650,762	9,467,492
21,918,836	22,887,390	22,519,725	23,542,942	24,055,646	25,989,182
35,765,438	29,820,619	26,704,785	24,423,754	27,403,752	25,366,982
2,766,639	3,610,643	2,894,778	2,959,379	4,250,209	3,154,220
2,311,887	2,479,520	2,425,559	1,612,409	2,131,577	1,751,522
1,453,864	150,657	3,811	919,428	2,530,963	905,955
1,313,585	1,155,307	1,070,101	1,133,006	1,005,000	1,083,082
12,250,000	13,207,669	580,000	945,000	1,819,796	4,630,000
<u>130,932,663</u>	<u>125,708,487</u>	<u>107,038,923</u>	<u>108,111,387</u>	<u>115,794,925</u>	<u>117,459,519</u>
(5,522,433)	(3,601,403)	13,446,107	4,282,879	539,108	472,690
30,736	35,738	52,231	347,600	32,569	62,329
9,747,500	2,928,545	8,000,000	3,700,000	-	-
-	-	-	-	-	-
2,395,971	2,712,752	3,060,760	2,308,183	2,307,250	6,874,337
<u>(2,578,376)</u>	<u>(2,787,257)</u>	<u>(3,088,637)</u>	<u>(2,324,662)</u>	<u>(2,317,244)</u>	<u>(6,893,346)</u>
<u>9,595,831</u>	<u>2,889,778</u>	<u>8,024,354</u>	<u>4,031,121</u>	<u>22,575</u>	<u>43,320</u>
<u>\$ 4,073,398</u>	<u>\$ (711,625)</u>	<u>\$ 21,470,461</u>	<u>\$ 8,314,000</u>	<u>\$ 561,683</u>	<u>\$ 516,010</u>
890,722	2,267,666	1,557,270	1,794,283	733,044	905,955
10.4%	11.6%	1.6%	1.9%	2.5%	4.9%

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

Year	General Property Tax	Tangible Personal Property Tax	Sales Tax	County Hotel Lodging Tax	Total
2005	\$ 27,242,357	\$ 1,661,983	\$ 19,258,567	\$ 731,669	\$ 48,894,576
2006	28,673,713	1,451,589	20,408,305	782,937	51,316,544
2007	30,521,453	1,049,348	21,106,684	728,481	53,405,966
2008	29,787,905	682,768	20,903,960	838,559	52,213,192
2009	30,919,198	202,640	20,560,495	786,648	52,468,981
2010	34,613,740	107,165	21,129,126	800,337	56,650,368
2011	35,266,373	47,236	22,005,853	933,739	58,253,201
2012	35,009,345	-	22,576,311	937,708	58,523,364
2013	36,370,688	-	22,962,447	919,495	60,252,630
2014	35,606,743	-	24,606,952	1,007,884	61,221,579
% Change 2005 to 2014	30.7%	-100.0%	27.8%	37.8%	25.2%



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

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

% Change  
2005 to  
2014

24.8%

28.6%

8.9%

79.0%

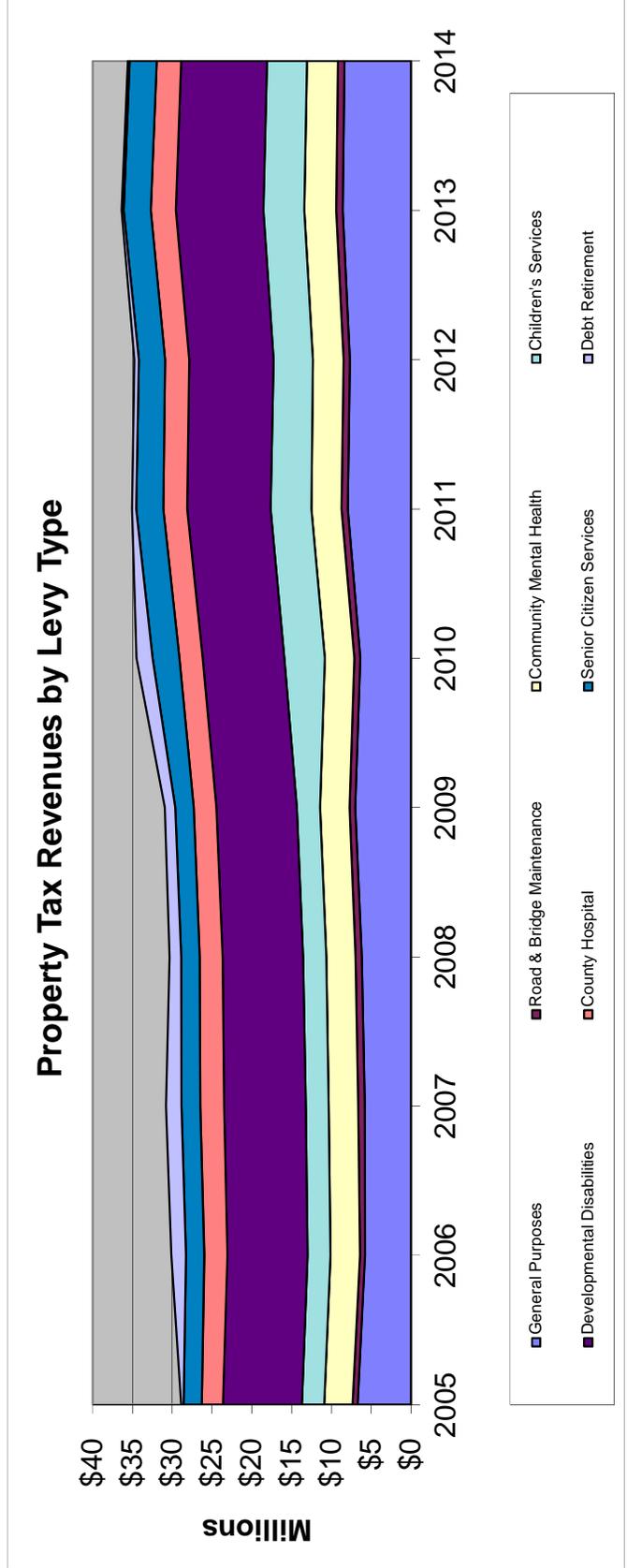
8.6%

15.6%

49.0%

-22.3%

23.2%



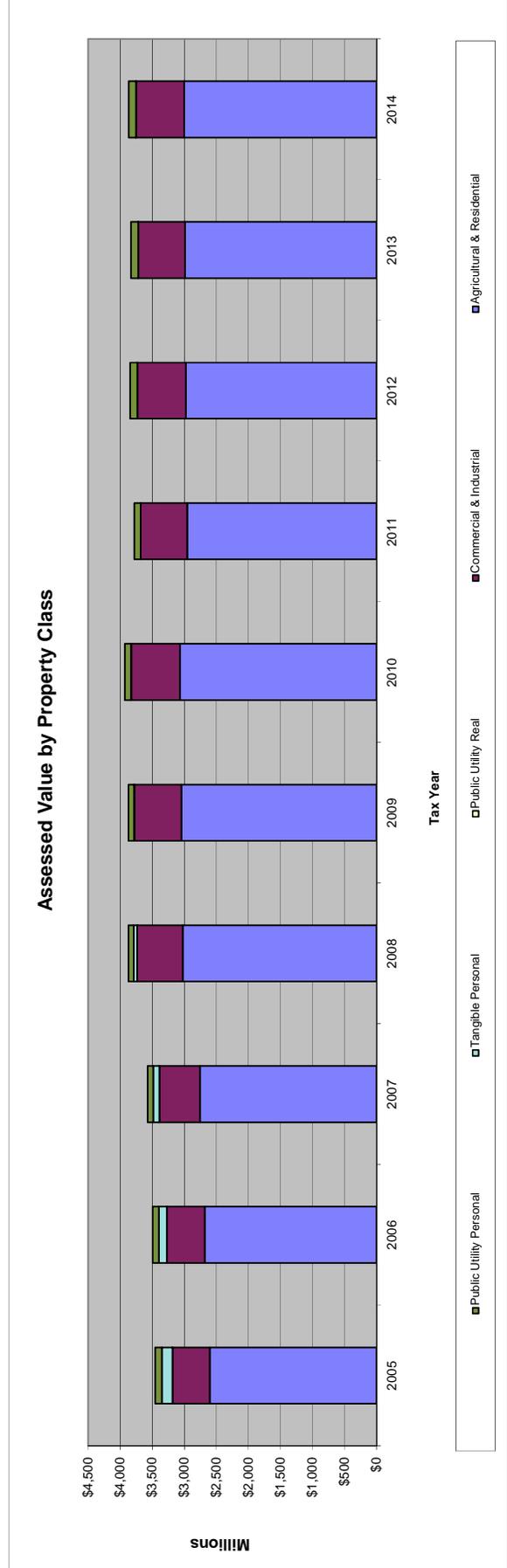
**Table 7**  
Greene County, Ohio  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years

Tax Year	Collection Year	REAL PROPERTY			PERSONAL PROPERTY		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual
		Agricultural & Residential	Commercial & Industrial	Public Utility	Tangible Personal	Personal				
2005										
2006	(T)	\$ 2,604,089,520	\$ 584,253,720	\$ 148,520	\$164,331,898	\$ 100,967,550	\$ 3,453,791,208	10.95	12,027,765,539	28.72%
2007		2,684,548,530	589,213,980	109,540	123,370,153	96,011,820	3,493,254,023	10.55	11,602,162,077	30.11%
2008	(R)	2,758,004,630	633,187,460	143,960	123,370,153	83,179,950	3,571,418,560	10.55	11,477,629,531	31.12%
2009		3,026,466,100	710,479,420	123,890	52,213,522	84,961,320	3,874,244,252	10.55	11,755,504,152	32.96%
2010		3,049,208,420	730,255,900	138,020	7,148,080	84,451,610	3,871,202,030	11.25	11,154,523,423	34.71%
2011		3,070,205,500	757,809,390	135,620	3,639,580	98,442,280	3,930,232,370	11.25	11,277,069,823	34.85%
2012	(T)	2,956,950,430	722,866,020	141,160	-	100,504,090	3,780,461,700	11.25	10,801,319,143	35.00%
2013		2,975,934,990	755,893,700	160,930	-	116,786,770	3,848,776,390	11.25	10,996,503,971	35.00%
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%
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%

Source: Greene County Auditor's Office

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

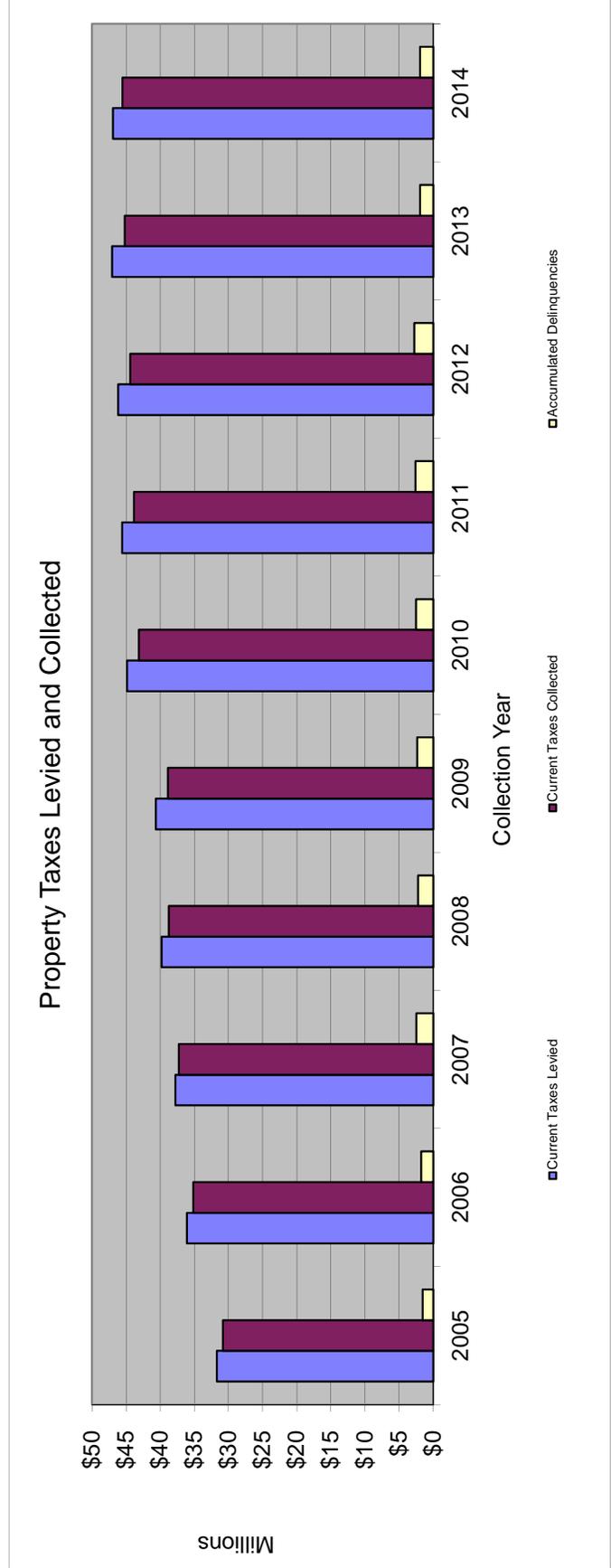
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value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



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

Tax Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Delinquent Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Delinquent Taxes Collected as a Percent of Total Taxes	Total Collection as a Percentage of Current Taxes Levied	Accumulated Delinquencies
2004	2005	\$ 31,691,770	\$ 30,805,633	97.20%	\$ 1,796,451	\$ 878,177	\$ 31,683,810	2.77%	99.97%	\$ 1,570,268
2005	2006	36,088,079	35,140,965	97.38%	1,802,465	886,378	36,027,343	2.46%	99.83%	1,755,180
2006	2007	37,755,126	37,280,941	98.74%	1,755,180	1,157,898	38,438,839	3.01%	101.81%	2,469,611
2007	2008	39,781,641	38,726,607	97.35%	1,852,467	1,270,232	39,996,839	3.18%	100.54%	2,234,706
2008	2009	40,624,758	38,879,893	95.70%	1,809,813	1,107,065	39,986,958	2.77%	98.43%	2,382,155
2009	2010	44,844,805	43,125,211	96.17%	2,288,164	1,386,244	44,511,455	3.11%	99.26%	2,541,247
2010	2011	45,569,584	43,855,975	96.24%	2,516,194	1,444,645	45,300,620	3.19%	99.41%	2,619,926
2011	2012	46,167,308	44,397,519	96.17%	2,613,999	1,660,599	46,058,118	3.61%	99.76%	2,794,616
2012	2013	47,054,213	45,190,730	96.04%	2,236,146	1,364,876	46,555,606	2.93%	98.94%	1,950,761
2013	2014	46,915,635	45,531,386	97.05%	2,194,419	1,206,440	46,737,826	2.58%	99.62%	1,920,871

Source: Greene County Auditor's Office



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

<b>County Units:</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Bridge.....	0.650	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Children Services.....	1.000	1.000	1.000	1.000	1.500	1.500	1.500	1.500	1.500	1.500
Community Mental Health.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
General.....	1.910	1.870	2.020	2.100	1.900	2.330	2.330	2.330	2.330	2.330
Hospital Operating.....	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Development Disabilities.....	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Note Retirement.....	0.590	0.630	0.480	0.400	0.600	0.170	0.170	0.170	0.170	0.170
Senior Council on Aging.....	0.800	0.800	0.800	0.800	1.000	1.000	1.000	1.000	1.000	1.400
<b>Total Rates.....</b>	<b>10.950</b>	<b>10.550</b>	<b>10.550</b>	<b>10.550</b>	<b>11.250</b>	<b>11.250</b>	<b>11.250</b>	<b>11.250</b>	<b>11.250</b>	<b>11.650</b>
<b>School Districts:</b>										
Beavercreek City.....	47.100	47.100	46.400	48.850	48.200	48.000	48.900	48.850	55.100	54.900
Cedar Cliff Local.....	35.900	35.900	35.800	35.400	43.900	42.700	41.700	41.600	42.700	42.200
Fairborn City.....	44.200	44.200	52.500	51.900	51.800	51.900	52.650	52.500	52.500	52.650
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
Greeneview Local.....	34.150	34.450	34.450	34.550	33.550	33.450	33.350	33.300	33.250	32.650
Sugarcreek Local.....	69.300	69.300	68.700	68.500	67.100	67.100	67.650	67.650	66.800	68.200
Xenia Community.....	44.100	44.000	43.900	43.100	43.500	43.400	43.900	46.800	46.800	47.250
Yellow Springs Exempted.....	64.600	64.700	64.700	63.700	63.800	63.900	63.700	70.950	70.950	70.600
<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.....	36.910	36.810	36.810	34.000	31.250	31.250	30.750	30.250	30.250	30.250
Great Oaks Vocational.....	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Southeastern Local.....	42.300	42.350	41.955	41.860	41.830	41.540	41.470	41.390	41.390	40.600
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.....	50.400	47.150	46.680	39.380	49.530	50.940	51.130	52.180	52.180	53.440
Wilmington City.....	28.300	27.900	27.900	27.900	27.700	27.700	28.200	26.375	26.375	26.300
<b>Corporations:</b>										
Beavercreek City.....	13.040	13.100	13.100	13.100	13.100	12.950	14.100	14.100	14.100	17.800
Bellbrook City.....	17.500	17.500	17.500	17.500	19.500	19.500	19.500	19.500	19.500	19.500
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville.....	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	0.000	0.000	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Clifton Village.....	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000	9.000
Fairborn City.....	9.500	9.500	9.480	9.500	9.500	9.450	11.300	11.300	11.300	11.300
Jamestown Village.....	15.400	15.400	15.400	15.400	15.400	18.900	18.900	18.900	20.700	20.700
Kettering City.....	6.800	6.800	6.800	6.790	6.790	6.790	6.790	6.790	6.790	6.790
Spring Valley Village.....	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	2.600	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
<b>Townships:</b>										
Bath.....	10.600	10.600	13.600	13.600	13.600	9.900	9.900	9.900	9.900	9.900
Beavercreek.....	16.050	16.050	16.550	16.550	16.550	16.550	16.550	16.550	14.550	14.550
Caesarcreek.....	4.600	4.600	4.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600
Cedarville.....	9.350	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900	9.900
Jefferson.....	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	6.600	9.600
Miami.....	5.900	6.800	6.800	6.800	6.800	5.900	5.900	5.900	5.900	5.900
New Jasper.....	6.200	7.700	7.700	6.200	6.200	6.200	6.200	6.200	7.700	7.700
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400	6.400
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500	14.500
Sugarcreek.....	20.000	20.000	20.000	20.000	20.000	20.000	20.000	21.700	20.000	20.000
Xenia.....	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
<b>Other Units:</b>										
Bellbrook-Sugarcreek Park District.....	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.700	1.700	1.700
District Health Fund.....	0.500	0.500	0.500	0.500	0.500	0.500	0.800	0.800	0.800	0.800
Greene County Library.....	1.350	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

Source: Greene County Auditor's Office

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

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

Taxpayer	2014			2005		
	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	\$ 86,090,780	2.22%	1	\$ 60,375,520	1.75%	1
Greene Town Center LLC	50,094,890	1.29%	2			
MFC Beavercreek LLC	36,406,740	0.94%	3	40,023,650	1.16%	2
Vectren Energy Supply	10,746,160	0.28%	4			
Ashton Brooke LLC	10,376,880	0.27%	5			
Kettering Adventist Healthcare	8,990,980	0.23%	6			
Acropolis 29 LLC	8,310,440	0.21%	7			
Beavercreek Towne State LLC	7,781,830	0.20%	8	16,412,040	0.48%	4
Cornerstone Developers LTD	7,718,590	0.20%	9	8,592,930	0.25%	7
Cole Mt Beavercreek OH LLC	7,309,380	0.19%	10			
Ohio Bell Telephone Co.				20,550,560	0.60%	3
Super Value Stores, Inc.				11,343,590	0.33%	5
Unison Industries, LLC				8,950,370	0.26%	6
Time Warner Entertainment				7,010,240	0.20%	8
E L Apartments LLC				6,948,640	0.20%	9
Wal Mart Stores, Inc.				6,879,670	0.20%	10
<b>Total</b>	<b>\$ 233,826,670</b>	<b>6.04%</b>		<b>\$ 187,087,210</b>	<b>5.43%</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.
2005	\$ 11.66	\$ 3.99	\$ 18.97	\$ 5.92
2006	11.66	3.99	18.97	5.92
2007	11.66	3.99	18.97	5.92
2008	11.66	3.99	19.35	6.04
2009	11.66	3.99	20.12	6.28
2010	11.66	3.99	20.12	6.28
2011	12.37	4.23	23.14	7.23
2012	12.62	4.31	23.83	7.45
2013	12.62	4.31	23.83	7.45
2014	13.13	4.49	23.83	7.45

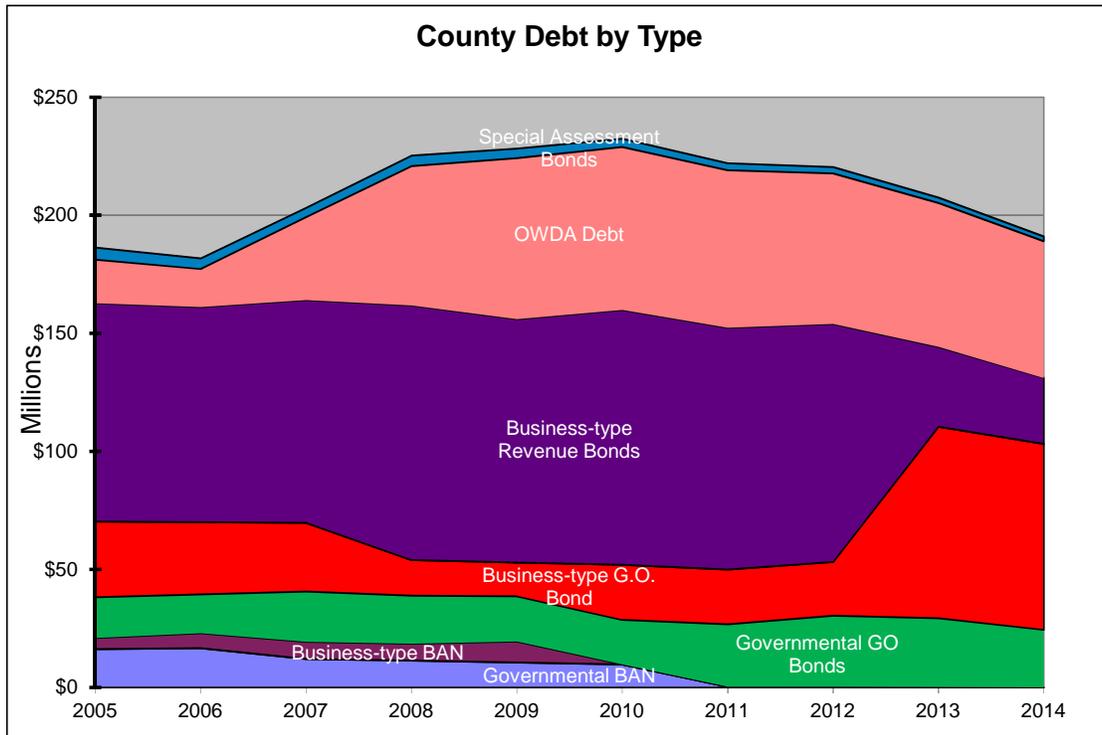
Source: Greene County Sanitary Engineer

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

Governmental Activities								
Fiscal Year	General Obligation Bonds	Gross Refunding Bonds	Total Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Special Assessment Bonds	Capital Leases	General Obligation Bonds
2005	\$ 15,500,000	\$ 1,745,000	\$ 17,245,000	0.50%	\$ 110	\$ 385,000	\$ -	\$ 6,785,000
2006	15,065,000	1,330,000	\$ 16,395,000	0.47%	104.05	295,000	-	6,540,000
2007	10,720,000	10,515,000	\$ 21,235,000	0.59%	133.90	210,000	-	6,290,000
2008	10,175,000	10,075,000	\$ 20,250,000	0.52%	127.07	140,000	-	10,945,000
2009	9,545,000	9,610,000	\$ 19,155,000	0.49%	119.85	80,000	-	10,530,000
2010	18,993,427	(a)	\$ 18,993,427	0.48%	117.52	40,000	-	23,276,573
2011	26,453,427	(a)	\$ 26,453,427	0.70%	161.77	-	-	23,121,573
2012	30,096,965	(a)	\$ 30,096,965	0.78%	183.36	-	-	22,804,663
2013	29,050,947	(a)	\$ 29,050,947	0.76%	177.72	-	-	81,258,908
2014	24,377,975	(a)	\$ 24,377,975	0.63%	148.81	-	-	78,777,998

Source: Personal Income from the Ohio Bureau of Employment Statistics

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



Business-type Activities				Personal Income			
Gross Refunding Bonds	OWDA/OPWC Loans	Special Assessment Bonds	Revenue Bonds	Total Primary Government	Total (in thousands)	Total Debt Outstanding as a Percentage of Personal Income	Total Debt Per Capita
\$ 95,375,000	\$ 6,533,506	\$ 4,650,000	\$ 22,401,720	\$ 153,375,226	\$ 5,062,891	3.03%	\$ 982.36
93,915,000	4,564,033	4,170,000	21,384,656	147,263,689	5,363,960	2.75%	934.65
104,460,000	13,548,561	3,710,000	12,705,640	162,159,201	5,595,150	2.90%	1,022.48
102,755,000	12,582,019	4,349,000	9,363,608	160,384,627	5,683,080	2.82%	1,006.45
99,855,000	11,564,183	3,853,000	7,065,000	152,102,183	5,610,597	2.71%	951.69
(a)	10,492,020	3,432,000	108,005,000	164,239,020	4,578,201	3.59%	1,016.24
(a)	9,855,335	3,031,000	102,430,000	164,891,335	4,540,679	3.63%	1,008.37
(a)	47,847,162	2,625,000	100,834,871	204,208,661	4,776,784	4.28%	1,244.07
(a)	45,743,797	2,334,200	33,718,930	192,106,782	4,430,245	4.34%	1,175.22
(a)	57,818,889	2,085,700	27,957,854	191,018,416	4,921,153	3.88%	1,166.03

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Total of All County Bonded Debt (A) .....	\$ 146,841,720	\$ 142,699,656	\$ 148,610,640	\$ 147,802,608
Total of All County Bond Anticipation Notes.....	20,899,000	22,910,000	19,302,000	18,511,000
Total of All County Debt Outstanding.....	<u>167,740,720</u>	<u>165,609,656</u>	<u>167,912,640</u>	<u>166,313,608</u>
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	385,000	295,000	210,000	140,000
Business-type Activities:				
Special Assessment Bonds.....	4,650,000	4,170,000	3,710,000	4,349,000
Advanced Refunding Bonds.....	95,375,000	93,915,000	104,460,000	102,755,000
Revenue Bonds.....	22,401,720	21,384,656	12,705,640	9,363,608
General Obligation Bonds.....	6,785,000	6,540,000	6,290,000	10,945,000
Bond Anticipation Notes.....	4,655,000	6,360,000	7,287,000	7,180,000
Total Exempt Debt.....	<u>134,251,720</u>	<u>132,664,656</u>	<u>134,662,640</u>	<u>134,732,608</u>
Net Debt.....	33,489,000	32,945,000	33,250,000	31,581,000
County Valuation.....	3,453,791,208	3,493,254,023	3,571,418,560	3,874,244,252
Direct Debt Limitation (Per O.R.C. Sections 133.02 & 133.05)				
	<u>Range</u>	<u>Rate</u>		
	\$0 - \$100,000,000	3.00%	3,000,000	3,000,000
	\$100,000,000 - \$300,000,000	1.50%	3,000,000	3,000,000
	More than \$300,000,000	2.50%	78,844,780	81,785,464
Total Direct Debt Limitation.....			<u>84,844,780</u>	<u>85,831,351</u>
Net Debt.....			<u>33,489,000</u>	<u>31,581,000</u>
Unvoted Legal Debt Margin.....	<u>\$ 51,355,780</u>	<u>\$ 52,886,351</u>	<u>\$ 54,535,464</u>	<u>\$ 63,775,106</u>
Net Debt as a Percentage of the Direct Debt Limit.....	39.47%	38.38%	37.88%	33.12%

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

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

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 140,538,000	\$ 153,747,000	\$ 155,036,000	\$ 156,361,499	\$ 146,362,985	\$ 133,199,527
19,432,000	9,645,000	304,000	244,000	150,000	1,281,000
<u>159,970,000</u>	<u>163,392,000</u>	<u>155,340,000</u>	<u>156,605,499</u>	<u>146,512,985</u>	<u>134,480,527</u>
80,000	40,000	-	-	-	-
3,853,000	3,432,000	3,031,000	2,625,000	2,334,200	2,085,700
99,855,000	(B)	N/A	N/A	N/A	N/A
7,065,000	108,005,000	102,430,000	100,834,871	33,718,930	27,957,854
10,530,000	23,276,573	23,121,573	22,804,663	81,258,908	78,777,998
8,890,000	-	-	-	-	1,148,000
<u>130,273,000</u>	<u>134,753,573</u>	<u>128,582,573</u>	<u>126,264,534</u>	<u>117,312,038</u>	<u>109,969,552</u>
29,697,000	28,638,427	26,757,427	30,340,965	29,200,947	24,510,975
3,871,202,030	3,930,232,370	3,780,461,700	3,848,776,390	3,833,550,750	3,869,494,110
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>89,280,051</u>	<u>90,755,809</u>	<u>87,011,543</u>	<u>88,719,410</u>	<u>88,338,769</u>	<u>89,237,353</u>
<u>95,280,051</u>	<u>96,755,809</u>	<u>93,011,543</u>	<u>94,719,410</u>	<u>94,338,769</u>	<u>95,237,353</u>
29,697,000	28,638,427	26,757,427	30,340,965	29,200,947	24,510,975
<u>\$ 65,583,051</u>	<u>\$ 68,117,382</u>	<u>\$ 66,254,116</u>	<u>\$ 64,378,445</u>	<u>\$ 65,137,822</u>	<u>\$ 70,726,378</u>
31.17%	29.60%	28.77%	32.03%	30.95%	25.74%

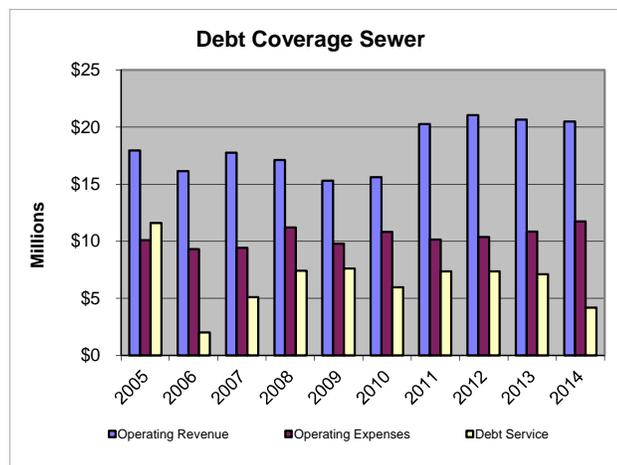
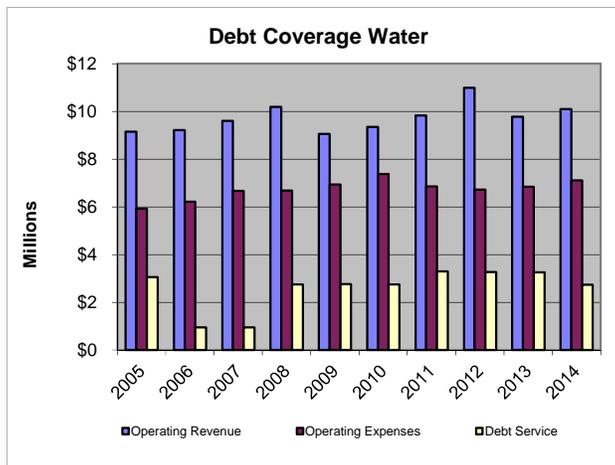
**Table 14**  
 Greene County, Ohio  
 Pledged Revenue Coverage - Revenue Bonds  
 Last Ten Fiscal Years

Water Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2005	9,143,719	5,918,410	3,225,309	1,600,000	1,453,938	1.06
2006	9,216,392	6,215,498	3,000,894	445,000	497,155	3.19
2007	9,596,158	6,668,884	2,927,274	465,000	479,355	3.10
2008	10,193,324	6,682,978	3,510,346	1,515,000	1,232,615	1.28
2009	9,056,252	6,936,035	2,120,217	1,570,000	1,182,416	0.77
2010	9,343,391	7,367,639	1,975,752	1,620,000	1,127,555	0.72
2011	9,830,540	6,849,055	2,981,485	1,960,000	1,331,639	0.91
2012	10,982,741	6,713,456	4,269,285	2,020,000	1,240,386	1.31
2013	9,776,449	6,836,806	2,939,643	2,085,000	1,169,138	0.90
2014	10,091,994	7,109,255	2,982,739	2,175,000	561,563	1.09

Sewer Revenue Bonds

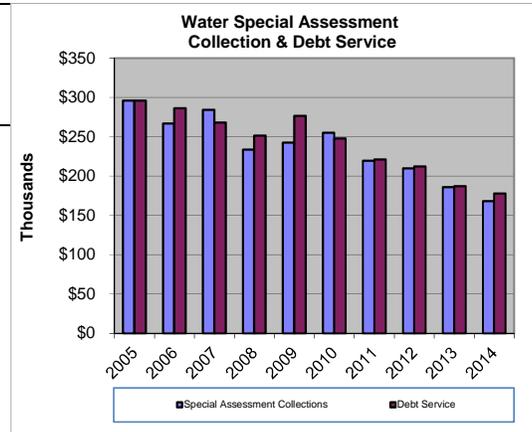
Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2005	17,956,657	10,071,876	7,884,781	4,925,000	6,675,033	0.68
2006	16,118,201	9,290,362	6,827,839	677,064	1,333,451	3.40
2007	17,737,294	9,422,374	8,314,920	814,016	4,285,983	1.63
2008	17,119,295	11,188,877	5,930,418	3,142,032	4,260,916	0.80
2009	15,298,287	9,787,490	5,510,797	3,223,608	4,379,818	0.72
2010	15,598,433	10,807,007	4,791,426	2,300,000	3,668,128	0.80
2011	20,262,424	10,131,718	10,130,706	3,615,000	3,728,512	1.38
2012	21,040,356	10,361,451	10,678,905	3,780,000	3,559,772	1.45
2013	20,640,767	10,826,687	9,814,080	3,677,500	3,420,872	1.38
2014	20,474,354	11,734,158	8,740,196	3,315,000	859,236	2.09



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

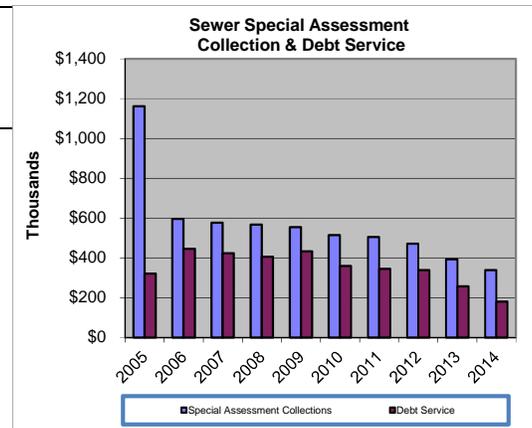
Water Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2005	295,917	
2006	266,864	194,594	91,757	0.93
2007	284,184	188,292	79,647	1.06
2008	233,557	172,136	79,181	0.93
2009	242,482	185,877	90,595	0.88
2010	255,170	167,889	79,961	1.03
2011	219,629	150,557	70,661	0.99
2012	209,659	149,651	62,539	0.99
2013	186,077	132,567	54,664	0.99
2014	167,956	128,574	49,091	0.95



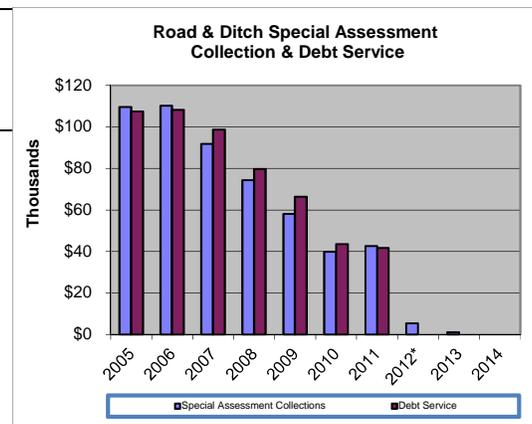
Sewer Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2005	1,162,506	
2006	595,579	285,406	159,786	1.34
2007	576,990	291,708	130,584	1.37
2008	566,284	283,864	122,042	1.40
2009	553,506	310,123	122,908	1.28
2010	514,026	253,111	106,259	1.43
2011	504,672	250,443	93,756	1.47
2012	471,441	256,349	81,374	1.40
2013	392,500	188,433	68,672	1.53
2014	339,090	119,926	60,046	1.88



Road & Ditch Special Assessment Bonds

Fiscal Year	(1) Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
		2005	109,645	
2006	110,280	90,000	18,215	1.02
2007	91,803	85,000	13,745	0.93
2008	74,272	70,000	9,635	0.93
2009	58,071	60,000	6,320	0.88
2010	39,827	40,000	3,520	0.92
2011	42,620	40,000	1,760	1.02
2012*	5,348	-	-	N/A
2013	1,032	-	-	N/A
2014	-	-	-	N/A



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

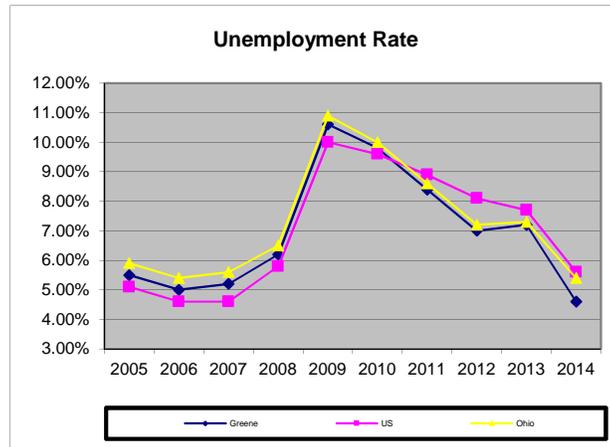
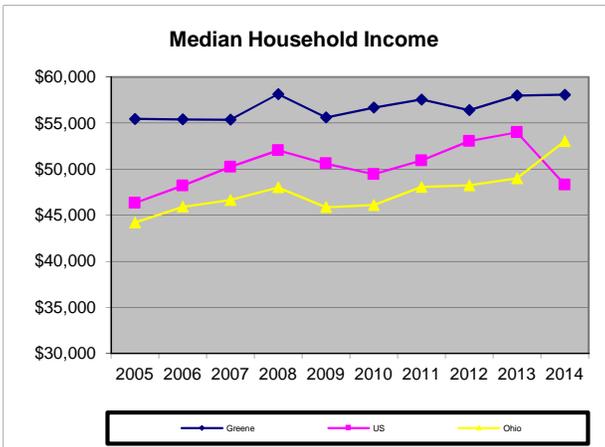
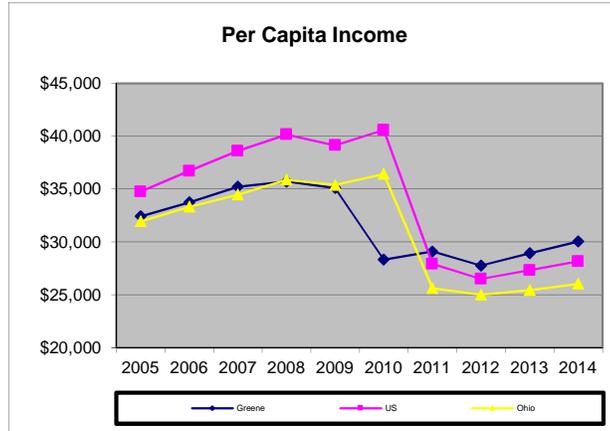
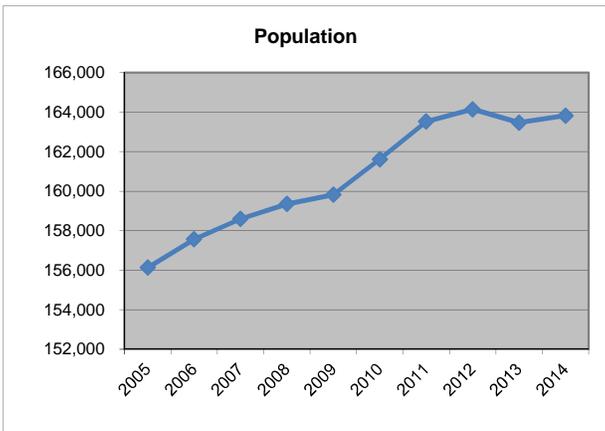
(2) - Debt service per special assessment bond amortization schedules

\* - 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
2005	156,129	5,062,781	32,408	55,451	5.5%
2006	157,561	5,363,960	34,013	55,407	5.0%
2007	158,594	5,595,150	35,224	55,362	5.2%
2008	159,356	5,683,080	35,663	58,153	6.2%
2009	159,823	5,610,597	35,105	55,615	10.6%
2010	161,614	4,578,201	28,328	56,679	9.8%
2011	163,522	4,540,679	27,768	57,553	8.4%
2012	164,145	4,776,784	29,101	57,992	7.0%
2013	163,465	4,430,245	29,755	57,992	7.2%
2014	163,820	4,921,153	30,040	58,080	4.6%

Source: Ohio Bureau of Labor Statistics



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

	2014			2005		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Wright-Patterson Air force Base	26,270	33.13%	1	21,827	28.31%	1
Wright State University	3,569	4.50%	2	2,000	2.59%	2
Greene County	1,293	1.63%	3	1,424	1.85%	3
Kettering Health Network	1,214	1.53%	4	940	1.22%	5
Beavercreek City School District	874	1.10%	5	1,306	1.69%	4
Unison Industries	870	1.10%	6	620	0.80%	7
Kroger Stores	837	1.06%	7	544	0.71%	10
Cedarville University	623	0.79%	8	581	0.75%	9
Teleperformance USA	533	0.67%	9			
Fairborn City School District	500	0.63%	10	626	0.81%	6
Xenia Community Schools				615	0.80%	8
<b>Total</b>	<b>36,583</b>	<b>46.14%</b>		<b>30,483</b>	<b>39.53%</b>	

Source: Greene County Auditor's Office

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	13	14	14	14	14	12	12	14	12	12
Auditor.....	24	24	24	24	24	23	21	21	21	19
Treasurer.....	8	10	10	9	9	9	5	6	9	6
Personnel.....	5	5	5	5	4	4	4	4	5	4
Risk Management.....	4	4	4	4	4	4	4	4	4	4
Data Processing.....	9	10	10	9	9	9	8	6	8	7
Board of Elections.....	7	8	9	9	7	7	7	8	13	8
Prosecutor.....	33	29	35	35	32	29	29	29	31	29
Recorder.....	10	10	10	10	10	8	8	8	10	9
County Services.....	36	36	37	36	31	28	29	31	30	27
Service Garage.....	4	4	4	4	3	3	3	3	3	3
Records & Information.....	2	2	2	2	2	2	2	2	3	2
Judicial:										
Common Pleas Court.....	35	36	37	36	37	39	38	37	43	37
Probate Court.....	7	7	7	7	7	7	6	6	7	6
Juvenile Court.....	58	58	59	56	56	56	53	52	60	51
Xenia Municipal Court.....	3	3	3	4	4	4	4	4	4	4
Fairborn Municipal Court.....	4	4	4	4	4	4	4	4	5	4
Domestic Relations Court.....	14	14	14	14	13	14	14	14	16	14
Public Defender.....	4	4	4	5	5	5	5	5	5	5
Clerk of Courts.....	23	25	22	22	21	21	20	20	23	19
Public Safety:										
Sheriff.....	159	163	162	163	140	137	130	128	128	131
Juvenile Detention.....	43	44	43	42	40	39	38	37	51	39
Building Regulations.....	11	12	11	12	11	11	11	10	11	11
Coroner.....	5	5	5	5	5	5	6	5	5	5
Public Works:										
Engineer & Highway.....	43	45	43	41	41	41	41	42	46	39
Environmental Services.....	8	10	6	5	5	10	8	7	11	7
Department of Public Works.....	4	5	5	5	5	5	4	4	3	4
Health:										
Animal Control.....	11	11	11	11	10	10	10	10	14	10
Developmental Disabilities.....	99	104	105	110	116	112	116	118	131	123
Human Services:										
County Home.....	77	77	76	79	77	63	59	56	68	51
Children's Services**.....	91	86	91	99	93	90	86	18	17	12
Family & Children First Council*.....	N/A	N/A	N/A	N/A	N/A	N/A	6	5	6	5
Job & Family Services**.....	125	125	121	119	101	95	82	159	143	147
Today Center for Adults.....	11	9	9	7	6	6	6	6	7	6
Veterans' Services.....	6	7	8	8	7	7	7	7	13	7
Conservation & Recreation:										
Parks & Trails.....	30	30	30	28	28	26	27	26	29	28
Community and Economic Development:										
Convention & Visitor's Bureau.....	6	5	5	5	5	4	5	5	6	5
Department of Development.....	8	7	8	8	10	8	6	7	6	5
Water.....	42	42	43	43	42	36	34	35	34	33
Sewer.....	58	57	57	57	56	42	38	40	40	40
Total.....	<u>1,140</u>	<u>1,151</u>	<u>1,153</u>	<u>1,156</u>	<u>1,094</u>	<u>1,035</u>	<u>996</u>	<u>1,003</u>	<u>1,081</u>	<u>978</u>

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

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

Source: Greene County Auditor's Office

**Table 19**

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Elected Officials</b>										
Commissioners (3).....	\$ 60,822	\$ 62,766	\$ 63,833	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620
Auditor.....	71,277	73,415	74,663	76,754	76,754	76,754	76,754	79,754	79,754	79,754
Clerk of Courts.....	56,877	58,583	59,579	61,247	61,247	61,247	61,247	61,247	61,247	61,247
Coroner.....	47,554	48,981	49,814	51,209	51,209	51,209	51,209	51,209	51,209	51,209
Engineer.....	88,400	91,052	92,600	95,193	95,193	95,193	95,193	95,193	95,193	95,193
Prosecutor.....	107,448	110,671	112,552	115,703	115,703	115,703	115,703	115,703	115,703	115,703
Recorder.....	53,148	54,742	55,673	57,232	57,232	57,232	57,232	57,232	57,232	57,232
Sheriff.....	78,491	80,846	73,085	75,131	75,131	75,131	75,131	84,522	84,522	84,522
Treasurer.....	56,877	58,583	59,579	61,247	61,247	61,247	61,247	61,247	61,247	61,247
<b>Appointed Officials</b>										
County Administrator.....	100,876	107,881	115,003	125,008	128,374	128,326	126,546	125,845	134,073	101,022
Sanitary Engineer / Director of Public Works.....	85,295	87,794	89,586	92,269	93,646	94,205	92,899	92,926	96,589	99,385
Developmental Disabilities Superintendent.....	112,577	116,455	116,542	126,838	140,979	131,717	131,717	150,634	158,005	144,187
Director of Accounty.....	N/A	N/A	N/A	N/A	59,047	59,108	58,536	55,618	60,406	61,933
Children's Services Executive Secretary.....	96,637	100,475	105,144	113,776	90,083	104,391	93,580	71,224	N/A	N/A
Job and Family Services Director.....	69,580	70,934	88,567	107,643	60,910	60,425	63,147	64,190	83,653	85,726
Director of Greenwood Manor.....	75,694	77,907	79,498	81,890	84,094	82,173	81,638	79,859	80,180	78,542
Maintenance Director.....	79,482	81,810	75,712	86,986	89,997	45,450	57,609	55,094	59,910	65,000
Court Administrator.....	53,274	54,226	55,973	57,574	59,789	58,252	60,454	62,799	68,217	66,810
Director of Personnel.....	89,350	91,971	93,850	81,494	82,435	82,717	81,557	83,693	84,781	79,560
Director of Emergency Management.....	58,613	58,198	64,896	62,442	65,564	64,099	63,210	63,424	65,971	67,609
Director of Information Technology.....	81,091	83,288	85,821	88,400	91,800	89,726	88,968	86,747	92,348	92,936

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

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

**Table 20**

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Elected Officials</b>										
Commissioners (3).....	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Auditor.....	50,000	50,000	50,000	50,000	50,000	50,000	20,000	20,000	20,000	20,000
Clerk of Courts.....	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	122,000	122,000	122,000	122,000	122,000	126,000	126,000	126,000	126,000	126,000
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff.....	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

Source: Greene County Auditor's Office

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

		2005	2006	2007	2008	2009
Adult Probation	Average yearly case load	NA	830	875	856	864
Auditor	Vendor's licenses sold	445	330	340	321	279
	Warrants processed	32,551	33,134	33,350	32,565	32,633
	Real estate transfers	7,001	6,250	5,669	5,026	5,039
	Homestead applications	1,624	1,596	10,085 *	10,645	11,254
Board of Develop. Disabilities	Client services provided	2,364	2,449	2,586	2,657	5,696
Board of Elections	Number of registered voters	103,505	107,484	105,421	114,021	113,918
	Number of voters in last general election	42,275	59,657	53,641	84,255	54,301
	Percentage of registered voters who voted	40.84%	55.50%	50.80%	73.89%	47.67%
Building Regulations	Number of permits issued	5,804	5,985	5,340	4,756	4,375
	Number of inspections performed	26,189	25,987	22,576	19,320	17,841
Children's Services	Total referrals	1,384	1,157	1,209	1,211	1,174
	Total children in placement	249	245	230	253	251
	Children terminated from custody	100	105	108	97	122
	Adoptions finalized	12	9	15	11	23
Clerk of Courts	Title Transactions	309,710	300,402	313,933	313,938	332,351
	New Cases Filed	4,340	4,280	3,826	3,854	8,183
Commissioners	Number of resolutions	1,018	973	996	950	985
	Number of meetings	84	73	72	79	63
Common Pleas Court	Number of civil cases filed	1,041	1,200	1,250	1,387	1,455
	Number of criminal cases filed	1,008	879	849	925	811
	Number of domestic cases filed	NA	790	808	908	882
Convention & Visitor's Bureau	Room nights generated	24,450	25,819	39,934	23,576	34,900
Coroner	Cases investigated	380	314	355	402	394
	Autopsies conducted	92	64	85	97	80
County Engineer & Bridge	Bridges inspected	278	279	281	284	284
	Centerline miles painted	260	275	275	300	275
	Edge line miles	180	330	300	335	320
Domestic Relations Court	Divorces	403	392	281	377	365
	Dissolutions	231	208	275	235	189
	Civil Protection Orders	207	173	300	275	289
Fairborn Municipal Court	Traffic/Criminal Cases	16,072	19,043	19,634	18,369	15,728
	Civil Cases	1,440	1,662	1,805	2,111	1,786
	Small Claims Cases	543	410	341	299	236
Greenwood Manor	Inpatient Days	30,815	27,727	27,079	26,571	25,570
Juvenile Court	Diversion cases	637	670	668	609	557
	Delinquency cases	842	845	900	980	830
	Unruly child cases	102	89	83	66	49
Prosecutor	Number of cases - criminal	1,010	963	852	913	845
	Number of cases - civil	111	102	258	380	402
Recorder	Number of deeds recorded	6,347	5,638	5,306	4,601	4,133
	Number of mortgages recorded	11,583	9,860	8,245	6,384	7,778
	Number of military discharges recorded	23	29	10	22	14
Records & Information	Information requests processed	1,409	1,504	1,158	1,268	1,188
	Boxes transferred in	236	579	259	389	319
	Boxes transferred out	283	611	254	490	262
Sanitary Engineer	Water connections	15,434	15,923	16,260	16,513	16,675
	Water consumption (Million gallons)	1,768	1,430	1,557	1,515	1,467
	Sewer connections	21,660	21,951	22,295	22,520	22,669
	Wastewater treated (Million gallons)	5,051	5,652	5,548	5,402	4,243
Treasurer	Number of parcels	70,625	71,642	72,549	72,593	72,820
	Real estate tax collections	\$ 154,403,861	\$ 172,993,200	\$ 179,714,104	\$ 182,913,958	\$ 198,806,521
Xenia Municipal Court	Traffic/Criminal Cases	15,665	13,774	12,961	13,571	10,687
	Civil Cases	1,516	1,400	1,710	1,905	1,461
	Small Claims Cases	251	290	305	270	184

N/A - Information was not readily available.

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

Source: Indicated County Department

2010	2011	2012	2013	2014
844	872	965	980	635
201	272	137	269	80
28,340	27,816	29,553	26,808	27,122
4,600	4,393	4,989	5,417	5,289
11,442	11,948	12,427	12,885	12,809
5,106	2,859	2,871	2,775	2,942
116,552	118,616	124,181	110,814	111,890
61,069	54,467	83,626	20,581	49,065
52.40%	45.92%	67.34%	18.57%	43.85%
4,665	4,932	4,372	4,325	4,380
17,104	17,688	15,608	14,560	14,071
1,141	1,050	1,046	1,111	981
252	178	174	175	197
140	90	99	69	76
15	11	9	11	4
345,581	357,766	367,355	381,192	387,537
8,018	7,596	8,312	7,136	7,992
783	763	808	761	733
66	66	61	64	62
1,355	1,342	1,369	950	845
678	695	633	654	714
948	962	796	833	830
36,740	41,065	37,605	30,500	43,465
426	549	584	635	733
84	94	120	92	124
284	283	283	283	283
270	275	280	257	344
320	411	510	359	428
381	393	388	308	311
234	236	206	197	216
223	231	287	323	268
13,877	13,388	13,677	13,516	15,187
1,783	1,602	1,578	1,440	1,705
333	255	187	232	209
25,466	23,593	21,734	18,063	19,552
525	565	481	466	396
684	648	681	592	557
36	46	46	47	37
675	669	629	670	426
325	201	289	320	311
4,087	3,573	4,310	4,284	4,228
7,140	6,556	7,961	7,193	4,885
32	9	18	12	15
1,138	1,073	930	846	949
288	259	1,119	117	391
204	485	317	96	48
16,895	16,931	17,077	17,181	17,297
1,538	1,490	1,642	1,499	1,427
22,859	22,945	23,083	23,222	23,366
4,209	5,655	4,353	4,738	5,000
72,938	73,375	73,233	73,420	73,594
\$ 211,067,725	\$ 213,030,374	\$ 221,103,165	\$ 220,337,209	\$ 228,423,160
10,335	10,262	14,062	12,459	11,968
1,444	1,247	1,246	1,059	1,079
175	139	156	149	117

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>County Engineer</b>										
Roads (in miles).....	331	326	326	328	325	325	325	325	324	324
Bridges.....	268	269	282	284	284	284	283	283	283	283
<b>Parks &amp; Trails</b>										
Parks/Reserves.....	38	39	44	45	45	46	46	45	45	45
Bike Path (in miles).....	60	60	60	60	60	60	62	62	62	62
<b>Water System</b>										
Water Lines (in miles).....	310	318	318	318	318	395	395	366	366	364
Water Customers.....	15,513	16,017	16,260	16,513	16,675	16,851	16,953	17,077	17,181	17,297
Elevated Storage Tanks.....	15	15	15	14	14	14	14	14	14	13
<b>Sewer System</b>										
Sewer Lines (in miles).....	373	379	379	379	395	412	412	416	416	414
Sewer Customers.....	21,746	22,054	22,295	22,520	22,669	22,816	21,976	23,083	23,222	23,366

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

Source: Indicated county department



# Dave Yost • Auditor of State

## GREEN COUNTY FINANCIAL SECTION

### GREENE COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 11, 2015