

COMPREHENSIVE ANNUAL FINANCIAL REPORT



GREENE COUNTY
Ohio

— Year Ending December 31, 2020 —

OHIO AUDITOR OF STATE
KEITH FABER



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Board of County Commissioners
Greene County
69 Greene Street
Xenia, Ohio 45385

We have reviewed the *Independent Auditors' Report* of Greene County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2020 through December 31, 2020. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Keith Faber
Auditor of State
Columbus, Ohio

July 19, 2021

Backside of Front Cover



INTRODUCTORY SECTION

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Backside of Section Divider

GREENE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020



Prepared by
The Greene County Auditor

David A. Graham

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**GREENE COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2020
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Homestead Info	562-5039
Real Estate	562-5072/5073
Accounting/Payroll	562-5619
Manufactured Home	562-5074

June 18, 2021

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

This is Greene County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2020. 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 B and K, respectively, of the Notes to the Basic Financial Statements.

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

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

Included in this report are the unmodified opinions rendered on the County's basic financial statements for the year ended December 31, 2020. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit will be continually reviewed and commented on, thereby strengthening the County's accounting and budgetary controls.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management's Discussion and Analysis can be found on page 14 of the financial section of this report.

PROFILE OF THE GOVERNMENT

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

The County has continued its post-recession growth. Unemployment has decreased from a high of 8.3% in 2010 to 4.0% in 2020. Greene County continues to grow. Over the past ten years its population has grown by 3% and its per capita income has grown 27%.

Wright Patterson Air Force Base, the largest single site employer in the state, has been a stabilizing factor not just for the County, but also for the entire region over the past several years. Its impact will only grow as operations are consolidated there. The County has positioned itself to benefit from economic growth by having retail, industrial, residential and office space that is available to companies looking to expand or to new business ventures looking to get started.

While development in the western portion of the County continues to bring commercial and residential growth, the eastern portion of the County has maintained its agricultural roots. The County consists of over 244,000 acres of which 176,000 remain agricultural. This provides Greene County with diversity that cannot be seen in many counties in Ohio.

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

Wright-Patterson Air Force Base (WPAFB) is one of the largest, most diverse and organizationally complex Air Force installations in the world. Past, present and future are inextricably linked here, from the pioneering flights of the Wright brothers to the development of today's most advanced aircraft and aerial systems. Missions for the base's more than 60 units vary from acquisition and logistics management, to research and development, advanced education, flight operations, and a vast array of other activities. WPAFB is by far the largest employer in the County. WPAFB's demand for technical skills has helped support the colleges and universities in Greene County. WPAFB employs more than 30,000 military and civilian workers, but has also spurred local contractors working in high tech fields that help support development projects at the Air Force base.

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

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

RELEVANT FINANCIAL POLICIES

The County maintains a budget stabilization reserve within its general fund of \$6.25 million, the maximum allowed under state statute. The County policy is to attempt to maintain a carryover balance in the general fund of 10% of the prior year expenditures, which provides sufficient resources until the property tax settlement is received.

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

MAJOR INITIATIVES AND LONG-TERM FINANCIAL PLANNING

Many of the County's capital plans for 2020 were placed on hold due to the coronavirus. Plans that were delayed have been included within the 2021 budget including upgrading the fiber network throughout the County's three campus areas. Work continues on the US 35 interchange, a joint project with the State, County, Beavercreek City and Beavercreek Township, This investment in infrastructure will make travel through the county safer and more efficient and is expected to spur further economic development in the area.

During 2019, the County paid for a study to assess the future adult detention needs of Greene County. The County prosed a .25% fifteen-year sales tax increase to pay for a new 500-bed facility that would also house the administrative functions of the Sheriff's Office. This sales tax levy failed in the 2020 primary election. The County continues to evaluate options for placing the levy back on the ballot.

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

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

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

The County has entered into an agreement with three surrounding counties to address the disposal of sludge from the County's sewer operations. This study is to investigate alternatives to the current cost incurred in hauling and paying entities to take this sludge.

The project negative impact of the Coronavirus was much less severe than projected. While the County saw a small decline in several revenue sources, the decline in revenue was matched with a decrease in expenditures. The release of CARES Act Funding to local government more than offset the revenue decline. During 2020, the County froze all capital projects not started and focused instead on expenditures to enhance the safety of County offices during the pandemic.

Based on projections the County is expected to receive over \$30 million from the American Rescue Plan. The County is in the process of evaluating uses for these funds including enhancing internet capabilities in the rural areas of the County and supporting local businesses and individuals negatively impacted by the Coronavirus,

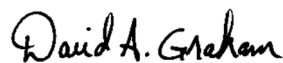
GFOA CERTIFICATE OF ACHIEVEMENT

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, 2019. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR, whose contents conform to program standards. As such the CAFR must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Greene County has received a Certificate of Achievement for the last thirty-four consecutive years (fiscal years ended 1986 - 2019). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

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

Sincerely,



David A. Graham
Greene County Auditor

**GREENE COUNTY, OHIO
ELECTED OFFICIALS
AS OF DECEMBER 31, 2020**

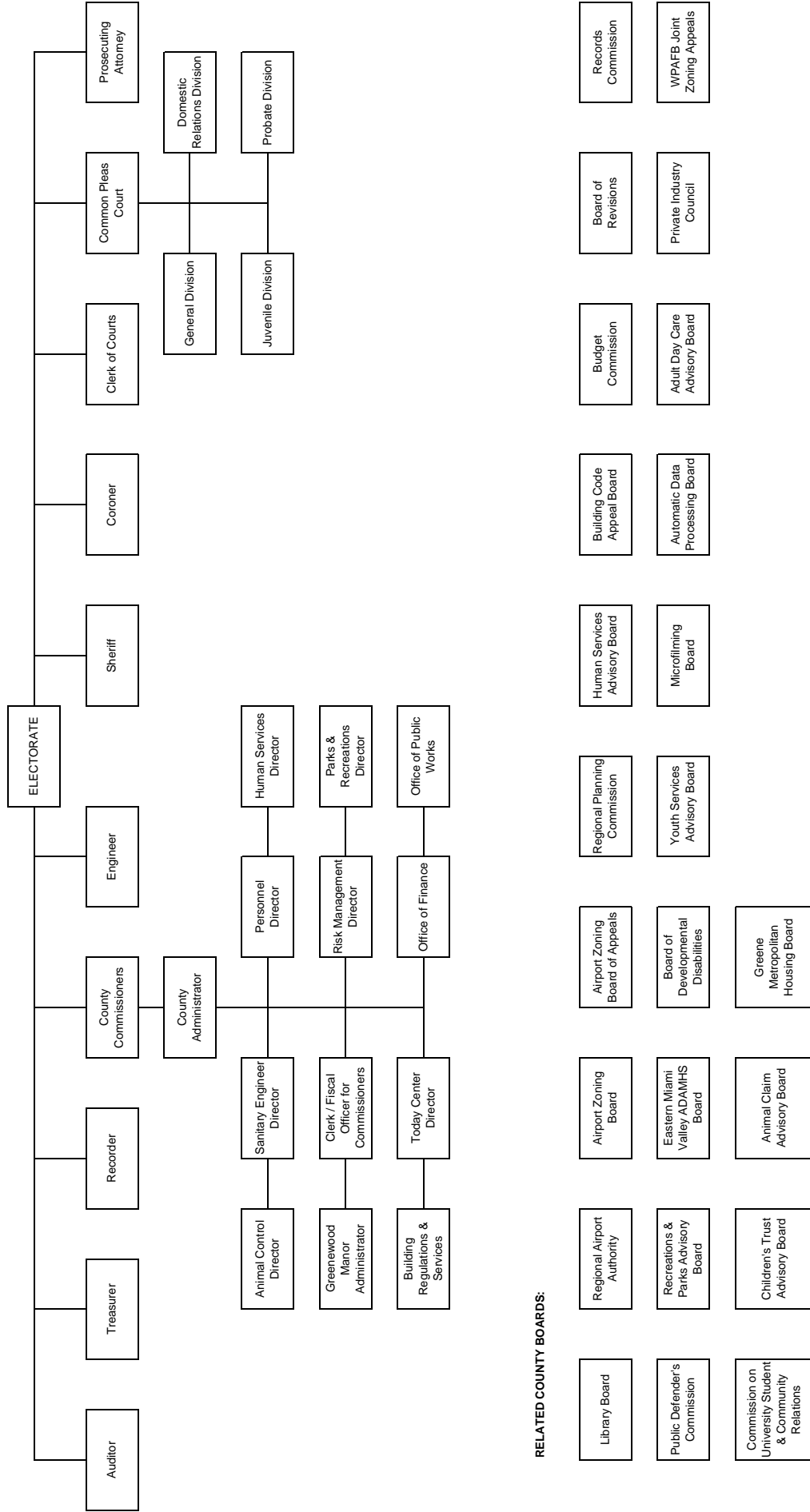
County Elected Officials:

Robert J. Glaser, Jr.Commission President
Thomas R. KooglerCommissioner
Richard D. Gould, CPACommissioner
David A. GrahamAuditor
Kraig A. HaglerTreasurer
Stephen K. HallerProsecutor
Andrew J. WilliamsClerk of Courts
Kevin L. Sharrett.....Coroner
Gene C. FischerSheriff
Eric C. SearsRecorder
Stephanie A. GoffEngineer

Common Pleas Court Judges:

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

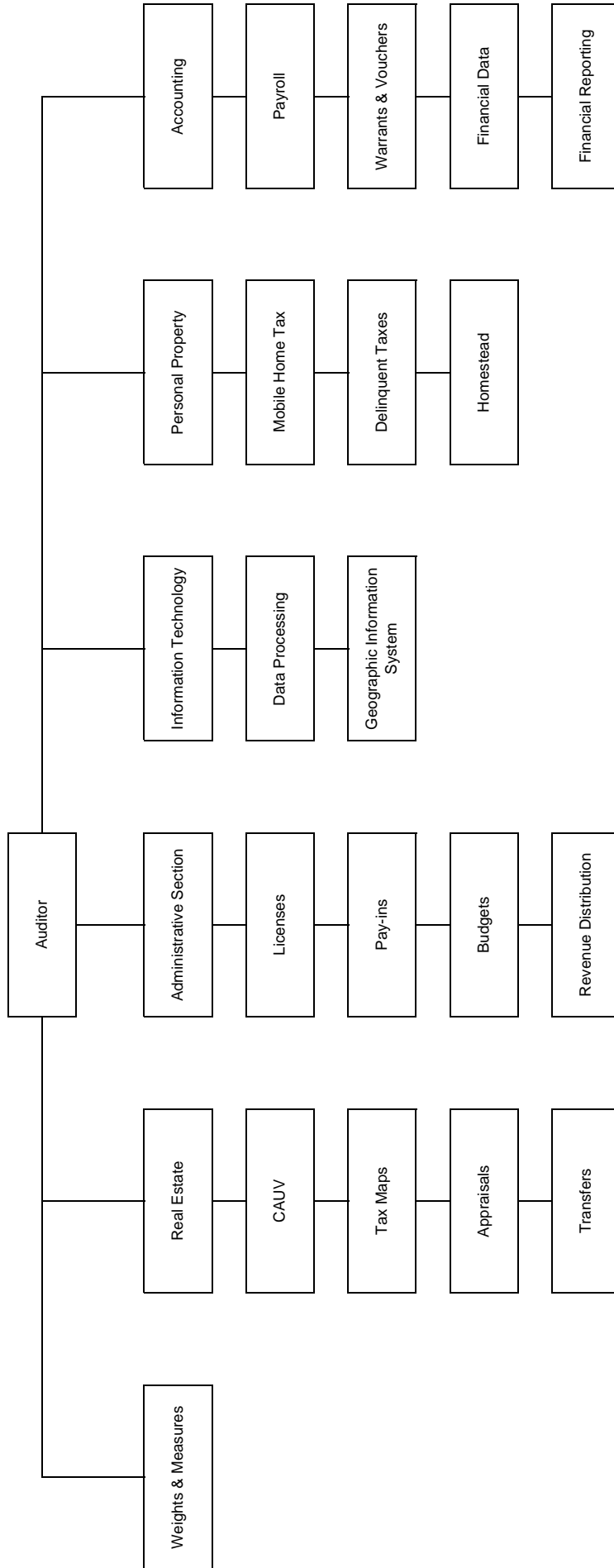
GREENE COUNTY ORGANIZATIONAL CHART



RELATED COUNTY BOARDS:

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

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, 2019

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION

**MAKING A DIFFERENCE
FOR GREENE COUNTY**

Backside of Section Divider

INDEPENDENT AUDITORS' REPORT

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

Report of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the "County") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio, as of December 31, 2020, 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, Job and Family Services, and Board of Developmental Disabilities funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 18, 2021

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020. 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, 2020, by \$386,539,055. Of this amount, governmental activities have (\$55,052,506) in unrestricted net position due to the 2015 implementation of Governmental Accounting Standards Board (GASB) Statement No. 68, and the 2018 implementation of GASB Statement No. 75.
- The net position of the governmental activities increased 13.1% while the business type activities increased 4.8%.
- The revenue of the governmental activities increased \$7.0 million from the amounts reported in 2019. Of this, program revenues increased \$8.6 million while general revenues decreased \$1.6 million from amounts reported in the prior year. During this same period, governmental activities' expenses decreased 10.6%.
- In the business-type activities revenues decreased \$1.5 million from the amounts reported in 2019, which was the result of a decrease in program revenues of \$1.2 million while general revenues decreased \$0.3 million. During this time expenses remained consistent with 2019 expenses.
- As of December 31, 2020, the County's governmental funds reported combined ending fund balances of \$151.9 million, an increase of \$26.0 million in comparison with the prior year. Of the ending fund balance \$52.5 million is available for spending at the County's discretion.
- Revenues in the County's governmental fund financial statements increased \$5.5 million from what they had been in the previous year, while expenditures decreased \$11.4 million or 8.4% of what had been expended in 2019.
- The County's outstanding debt decreased by \$3.5 million or 19.1% in governmental activities and decreased \$12.9 million or 11.0% in business-type activities during the current fiscal year.
- In the general fund the actual revenues came in 26.0% higher than they were budgeted, and actual expenditures and other financing uses were 77.3% of the amounts budgeted.

Overview of the Financial Statements

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

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

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

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

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

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2020 (Continued)

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

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

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

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

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

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

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

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

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

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Governmental Accounting Standards Board Statement No. 34 requires disclosure regarding infrastructure reported using the modified approach. Additionally, Governmental Accounting Standards Board Statements No. 68 and 75 requires disclosure regarding Ohio Public Employees Retirement System and the County's proportionate share of the net pension liability and other postemployment benefits (OPEB) as well as a schedule of the County's contributions to the system.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2020 (Continued)

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$386,539,055 as of December 31, 2020.

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

	Government Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	\$ 216,088	\$ 187,637	\$ 50,457	\$ 51,612	\$ 266,545	\$ 239,249
Capital Assets	166,370	167,609	244,252	245,924	410,622	413,533
Total Assets	<u>382,458</u>	<u>355,246</u>	<u>294,709</u>	<u>297,536</u>	<u>677,167</u>	<u>652,782</u>
Deferred Outflows of Resources	17,782	31,931	6,798	8,178	24,580	40,109
Long-term Liabilities	129,798	158,742	113,246	127,733	243,044	286,475
Other Liabilities	5,315	7,562	1,341	1,217	6,656	8,779
Total Liabilities	<u>135,113</u>	<u>166,304</u>	<u>114,587</u>	<u>128,950</u>	<u>249,700</u>	<u>295,254</u>
Deferred Inflows of Resources	63,786	42,847	1,722	102	65,508	42,949
Net Investment in Capital Assets	160,265	158,782	147,181	137,254	307,446	296,036
Restricted	96,129	84,142	23,449	23,761	119,578	107,903
Unrestricted	(55,053)	(64,898)	14,568	15,647	(40,485)	(49,251)
Total Net Position	<u>\$ 201,341</u>	<u>\$ 178,026</u>	<u>\$ 185,198</u>	<u>\$ 176,662</u>	<u>\$ 386,539</u>	<u>\$ 354,688</u>

Total assets for governmental activities increased \$27.2 million. The majority of this increase is due to receipt of CARES Act funding and other grants related to CARES Act. Additionally, spending in governmental activities was down from 2019 due the privatization of the Board of Developmental Disabilities adult services division, the elimination of the Protect Ohio program by the Ohio Department of Job and Family Services, and an overall reduction of expenditures due to the Coronavirus Pandemic.

The County follows GASB Statement 68, "Accounting and Financial Reporting for Pensions" and GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", which significantly revised accounting costs, liabilities, and deferred inflows/outflows related to pensions and other postemployment benefits (OPEB). The net pension liability and the net OPEB liability are the largest long-term liabilities for governmental activities reported by the County. Liabilities decreased within governmental activities by \$31.2 million due to the decrease in the net pension liability. Deferred inflows/outflows related to the change in the net pension and net OPEB liabilities significantly changed due to respective changes in pension expense and liabilities. Within business-type activities long-term liabilities decreased \$14.5 million due primarily to the restructuring of long-term debt.

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

An additional portion of the County's net position is resources that are subject to external restriction on how they may be used. The remaining balance is unrestricted net position and may be used to meet the County's ongoing obligations to citizens and creditors. GASB Statement Nos 68 and 75, as discussed above, directly affects unrestricted net position. Therefore, the County continues to present negative unrestricted net position for governmental activities.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2020 (Continued)**

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

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	\$ 21,130	\$ 22,787	\$ 31,817	\$ 33,409	\$ 52,947	\$ 56,196
Operating Grants/Contributions	49,608	37,230	-	-	49,608	37,230
Capital Grants/Contributions	1,639	3,717	4,288	3,934	5,927	7,651
General Revenues:						
Property Taxes	40,183	39,719	-	-	40,183	39,719
Sales Tax	29,344	29,055	-	-	29,344	29,055
Other Taxes	805	1,399	-	-	805	1,399
Unrestricted Grants	6,287	6,858	-	-	6,287	6,858
Investment Earnings	2,445	3,148	66	98	2,511	3,246
Other	1,723	2,242	520	802	2,243	3,044
Total Revenues	153,164	146,155	36,691	38,243	189,855	184,398
Expenses:						
Legislative and Executive	19,842	22,529	-	-	19,842	22,529
Judicial	9,769	10,297	-	-	9,769	10,297
Public Safety	28,522	32,670	-	-	28,522	32,670
Public Works	9,529	10,612	-	-	9,529	10,612
Health	21,805	24,826	-	-	21,805	24,826
Human Services	30,686	36,468	-	-	30,686	36,468
Conservation and Recreation	4,408	4,910	-	-	4,408	4,910
Community and Economic Development	3,285	2,063	-	-	3,285	2,063
Other	1,008	-	-	-	1,008	-
Interest and Fiscal Charges	915	742	-	-	915	742
Water	-	-	10,405	11,028	10,405	11,028
Sewer	-	-	17,830	17,210	17,830	17,210
Total Expenses	129,769	145,117	28,235	28,238	158,004	173,355
Changes in Net Position Before Transfers	23,395	1,038	8,456	10,005	31,851	11,043
Transfers	(80)	(1,206)	80	1,206	-	-
Change in Net Position	23,315	(168)	8,536	11,211	31,851	11,043
Net Position January 1	178,026	178,194	176,662	165,451	354,688	343,645
Net Position December 31	<u>\$ 201,341</u>	<u>\$ 178,026</u>	<u>\$ 185,198</u>	<u>\$ 176,662</u>	<u>\$ 386,539</u>	<u>\$ 354,688</u>

Analysis of the County's Operations: The previous table provides a summary of the County's operations for 2020 and 2019. Some of the more significant changes included:

- The increase in program revenue - operating grants and contributions - was primarily the result of the receipt of CARES Act funding and other new revenue sources related to the CARES Act from various government agencies.
- Overall, governmental activity expenses decreased 10.6% or \$15.3 million from 2019. This decrease was due to the privatization of the Board of Developmental Disabilities adult services division, the elimination of the Protect Ohio program by the Ohio Department of Job and Family Services, and an overall reduction of expenditures due to the Coronavirus Pandemic. Additionally, the net change from the pension liability, and related deferred inflow/outflows, was significantly less than 2019.
- The Business-type activities saw a 4.1% or \$1.6 million decrease in revenues while expenditures remained consistent with 2019. The decrease was primarily due to a reduction in water and sewer connections and tap in charges as developers slowed connection to the water and sewer system due to the Coronavirus Pandemic.

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2020 (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 \$151.9 million, an increase of \$26 million in comparison with the prior year. Of this, \$52.5 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, 2020, the General Fund reported \$52.5 million in unassigned fund balance and a \$58.8 million in total fund balance. This is an increase of \$15.7 million from amounts reported in the prior year.

Overall revenues and other financing sources in the general fund were down \$1.8 million or 2.9%. The decline in investment earnings, due to low interest rates and fair value adjustment, is the most significant factor for the decrease in revenues. Expenditures in the general fund were down \$14.6 million or 26.2%. The County received \$10.1 million in CARES Act funding which \$8.2 million was spent on general fund activities. These expenditures were reported in the CARES Act special revenue fund, resulting in the decrease in General fund expenditures. Additionally, expenditures were higher in 2019 due to the completion of various projects including a new parks building.

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

Motor Vehicle Road and Bridge saw a \$1.0 million increase in intergovernmental revenue due to the award of ODOT grant funding for the replacement and upgrade to existing guardrails on various road throughout the County, and OPWC grant funding for the improvement of Dayton Yellow Springs road and bridge.

Job and Family Services saw a \$2.7 million decrease in expenditures due to the September 2019 elimination of the Protect Ohio funding by Ohio Department of Job and Family Services.

Board of Developmental Disabilities saw a \$3.6 million decrease in revenues and similar decrease in expenditures from 2019. These decreases are due to the December 2019 privatization of the Board's adult services division.

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 2020, the water fund saw an increase in net position of \$2.4 million while net position in the sewer fund grew by \$6.1 million. The net position change was primarily due to an increase in capital contributions from grants and developers.

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 \$2.5 million. The County's budgeted revenues were decreased \$8.2 million during the year. Even after this revision to the budget, actual revenue came in \$13.0 million or 28.2% more than the final budgeted amount. The County spent 77.3% of the amount appropriated in the general fund during 2020 resulting in the overall general fund's financial position being \$26.7 million better than budgeted for the year.

GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2020 (Continued)

Capital Assets:

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

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 2,764	\$ 2,564	\$ 2,471	\$ 2,093	\$ 5,235	\$ 4,657
Infrastructure	131,337	131,337	-	-	131,337	131,337
Construction in Progress	-	-	1,699	2,411	1,699	2,411
Buildings and Improvements	25,732	26,655	5,210	5,495	30,942	32,150
Water and Sewer Lines	-	-	233,103	233,979	233,103	233,979
Equipment	6,537	7,053	1,769	1,947	8,306	9,000
Total	\$ 166,370	\$ 167,609	\$ 244,252	\$ 245,925	\$ 410,622	\$ 413,534

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 2020, the County Engineer budgeted \$7,140,230 for maintaining the roads of the County at an acceptable level. Actual expenditures were \$4,997,618.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being excellent, to evaluate all County bridges. It is the policy of the Greene County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of five or more. The most recent assessment found that 99% of the County bridges have a General Appraisal Rating of five or better. The one bridge that is rated below five is currently closed due to its condition. For 2020, the County Engineer budgeted \$2,207,825 for maintaining the bridges of the County at an acceptable level. Actual expenditures were \$1,224,805.

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

Debt:

Outstanding Debt
(Expressed in Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$ 14,878	\$ 18,391	\$ 58,468	\$ 60,962	\$ 73,346	\$ 79,353
Revenue Bonds	-	-	4,984	11,639	4,984	11,639
OWDA Loans	-	-	36,904	40,546	36,904	40,546
OPWC Loans	-	-	1,034	899	1,034	899
Special Assessment Bonds	-	-	2,845	3,124	2,845	3,124
Total	\$ 14,878	\$ 18,391	\$ 104,235	\$ 117,170	\$ 119,113	\$ 135,561

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

**GREENE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2020 (Continued)**

Economic Factors and Next Year's Budgets and Rates

General Fund revenue estimates are projected to be 8% lower than revenues actual revenue received in 2020. The booming housing market helped by low interest rates and the influx of stimulus money into the economy is believed to fueled much of the growth that occurred in 2020. While we are hopeful this growth will continue, we remain cautious.

General Fund appropriations have increased 25% over 2020 appropriations. These increases are due to several factors including: removing the hiring freeze for unfilled positions, inclusion of postponed 2020 capital projects within the 2021 budget, and budgeted transfers for capital projects for future years including the possible construction of a new adult detention facility.

Other County funds are not expected to see any significant changes.

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.

GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF NET POSITION
DECEMBER 31, 2020

	<u>Primary Government</u>		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 144,984,700	\$ 13,784,270	\$ 158,768,970
Cash and Cash Equivalents in Segregated Accounts	1,078,705	2,492,112	3,570,817
Receivables (Net of Allowances for Uncollectibles)			
Taxes	47,635,888		47,635,888
Accounts	637,441	3,325,258	3,962,699
Special Assessments		4,305,378	4,305,378
Accrued Interest	223,716		223,716
Internal Balances	390,320	(390,320)	0
Due from Other Governments	15,704,654		15,704,654
Materials and Supplies Inventory		849,858	849,858
Prepaid Items	5,432,405	210,021	5,642,426
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents		25,346,200	25,346,200
Cash and Cash Equivalents with Escrow Agents		534,587	534,587
Capital Assets Not Being Depreciated	134,101,552	4,170,267	138,271,819
Capital Assets (Net of Accumulated Depreciation)	<u>32,268,742</u>	<u>240,081,513</u>	<u>272,350,255</u>
Total Assets	<u>382,458,123</u>	<u>294,709,144</u>	<u>677,167,267</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred Charge on Refunding	608,813	5,618,111	6,226,924
Pension	10,159,141	617,708	10,776,849
OPEB	7,013,333	562,406	7,575,739
Total Deferred Outflows of Resources	<u>17,781,287</u>	<u>6,798,225</u>	<u>24,579,512</u>
LIABILITIES:			
Accounts Payable	1,734,996	918,894	2,653,890
Accrued Wages and Benefits	2,358,880	241,218	2,600,098
Due to Other Governments	41,666		41,666
Accrued Interest Payable	46,574	180,711	227,285
Claims Payable	1,132,441		1,132,441
Long-Term Liabilities:			
Due Within One Year	1,971,562	12,812,186	14,783,748
Due in More Than One Year:			
Net Pension Liability (See Note H)	65,844,177	4,630,251	70,474,428
Net OPEB Liability (See Note I)	43,954,669	3,348,436	47,303,105
Other Amounts Due in More Than One Year	18,027,816	92,455,278	110,483,094
Total Liabilities	<u>135,112,781</u>	<u>114,586,974</u>	<u>249,699,755</u>
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes	41,942,632		41,942,632
Pension	14,953,980	1,170,534	16,124,514
OPEB	6,889,173	551,650	7,440,823
Total Deferred Inflows of Resources	<u>63,785,785</u>	<u>1,722,184</u>	<u>65,507,969</u>
NET POSITION:			
Net Investment in Capital Assets	160,264,532	147,181,186	307,445,718
Restricted for:			
Debt Service	1,600,191	2,209,258	3,809,449
Capital Outlay		21,240,056	21,240,056
Other Purposes	1,893,264		1,893,264
Road and Bridge Maintenance	17,152,486		17,152,486
Human and Social Services	20,435,971		20,435,971
Health Care Assistance	33,971,205		33,971,205
Public Safety Programs	8,703,297		8,703,297
General Administrative Services	3,413,246		3,413,246
Community and Economic Programs	2,352,618		2,352,618
Unclaimed Monies	364,736		364,736
Conservation	6,150,704		6,150,704
Trust Fund - Expendable	20,300		20,300
Trust Fund - Nonexpendable	70,800		70,800
Unrestricted	<u>(55,052,506)</u>	<u>14,567,711</u>	<u>(40,484,795)</u>
Total Net Position	<u>\$ 201,340,844</u>	<u>\$ 185,198,211</u>	<u>\$ 386,539,055</u>

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

**GREENE COUNTY, OHIO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Governmental Activities:							
Legislative and Executive	\$ 19,841,881	\$ 9,784,977	\$ 775,991	\$ 88,536	\$ (9,192,377)		\$ (9,192,377)
Judicial	9,768,992	1,499,977	1,105,270		(7,163,745)		(7,163,745)
Public Safety	28,521,616	3,453,901	12,016,831	129,496	(12,921,388)		(12,921,388)
Public Works	9,528,537	423,305	8,486,642	1,420,700	802,110		802,110
Health	21,804,702	715,341	7,085,218		(14,004,143)		(14,004,143)
Human Services	30,685,781	4,225,924	15,651,183		(10,808,674)		(10,808,674)
Conservation and Recreation	4,408,366	1,026,516	1,424,593		(1,957,257)		(1,957,257)
Community and Economic Development	3,285,306		2,054,617		(1,230,689)		(1,230,689)
Other	1,008,419		1,007,873		(546)		(546)
Interest and Fiscal Charges	914,613				(914,613)		(914,613)
Total Governmental Activities	<u>129,768,213</u>	<u>21,129,941</u>	<u>49,608,218</u>	<u>1,638,732</u>	<u>(57,391,322)</u>		<u>(57,391,322)</u>
Business-Type Activities:							
Water	10,404,514	10,987,923		1,598,899		2,182,308	2,182,308
Sewer	17,829,978	20,828,957		2,689,001		5,687,980	5,687,980
Total Business-Type Activities	<u>28,234,492</u>	<u>31,816,880</u>		<u>4,287,900</u>		<u>7,870,288</u>	<u>7,870,288</u>
Total - Primary Government	<u>\$ 158,002,705</u>	<u>\$ 52,946,821</u>	<u>\$ 49,608,218</u>	<u>\$ 5,926,632</u>	<u>(57,391,322)</u>	<u>7,870,288</u>	<u>(49,521,034)</u>
General Revenues:							
Taxes:							
Property Taxes, Levied for General Purposes					9,343,677		9,343,677
Property Taxes, Levied for Road and Bridge Maintenance					870,163		870,163
Property Taxes, Levied for Community Mental Health					4,212,524		4,212,524
Property Taxes, Levied for Developmental Disability Services					11,563,278		11,563,278
Property Taxes, Levied for County Hospital Services					3,307,842		3,307,842
Property Taxes, Levied for Children's Services					5,385,834		5,385,834
Property Taxes, Levied for Senior Citizen Services					5,166,330		5,166,330
Property Taxes, Levied for Debt Service					333,564		333,564
Sales Taxes					29,343,957		29,343,957
County Hotel Lodging Tax					804,760		804,760
Grants and Entitlements not Restricted to Specific Programs					6,286,667		6,286,667
Investment Earnings					2,444,793	66,226	2,511,019
Gain on Sale of Capital Assets						18,319	18,319
Miscellaneous					1,722,765	500,959	2,223,724
Transfers					(80,361)	80,361	0
Total General Revenues and Transfers					<u>80,705,793</u>	<u>665,865</u>	<u>81,371,658</u>
Change in Net Position					<u>23,314,471</u>	<u>8,536,153</u>	<u>31,850,624</u>
Net Position Beginning of Year					<u>178,026,373</u>	<u>176,662,058</u>	<u>354,688,431</u>
Net Position End of Year					<u>\$ 201,340,844</u>	<u>\$ 185,198,211</u>	<u>\$ 386,539,055</u>

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

**GREENE COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Motor Vehicle Road & Bridge</u>	<u>Job and Family Services</u>	<u>Board of Developmental Disabilities</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS:						
Equity in Pooled Cash and Cash Equivalents	\$ 52,803,947	\$ 13,355,986	\$ 19,234,203	\$ 25,158,472	\$ 28,010,047	\$ 138,562,655
Cash and Cash Equivalents in Segregated Accounts	91,274				987,431	1,078,705
Receivables (Net of Allowance for Uncollectibles)						
Taxes	15,710,799	900,717	5,572,984	11,974,498	13,476,890	47,635,888
Accounts	54,872	55,648	9,904	25,704	491,313	637,441
Accrued Interest	214,292	9,040			384	223,716
Interfund Receivable	862,801					862,801
Due from Other Funds	106,915		132		49,978	157,025
Prepaid Items	563,071	118,052	57,377	4,605,922	87,983	5,432,405
Due from Other Governments	3,175,861	4,105,857	1,180,826	4,180,771	3,061,339	15,704,654
Total Assets	<u>\$ 73,583,832</u>	<u>\$ 18,545,300</u>	<u>\$ 26,055,426</u>	<u>\$ 45,945,367</u>	<u>\$ 46,165,365</u>	<u>\$ 210,295,290</u>
LIABILITIES:						
Accounts Payable	\$ 597,989	\$ 41,334	\$ 546,123	\$ 134,047	\$ 415,503	\$ 1,734,996
Accrued Wages and Benefits	1,333,604	111,501	283,390	237,431	392,954	2,358,880
Due to Other Governments					41,666	41,666
Interfund Payable					192,801	192,801
Due to Other Funds	333,207	16,778	114,632	1,772	35,143	501,532
Total Liabilities	<u>2,264,800</u>	<u>169,613</u>	<u>944,145</u>	<u>373,250</u>	<u>1,078,067</u>	<u>4,829,875</u>
DEFERRED INFLOWS OF RESOURCES:						
Property Taxes	10,440,748	888,778	5,499,459	11,814,894	13,298,753	41,942,632
Unavailable Revenue	2,045,729	2,721,187	451,524	4,182,838	2,238,514	11,639,792
Total Deferred Inflows of Resources	<u>12,486,477</u>	<u>3,609,965</u>	<u>5,950,983</u>	<u>15,997,732</u>	<u>15,537,267</u>	<u>53,582,424</u>
FUND BALANCES:						
Nonspendable	927,807	118,052	57,377	4,605,922	158,783	5,867,941
Restricted		14,647,670	19,102,921	24,968,463	23,411,132	82,130,186
Committed					5,980,116	5,980,116
Assigned	5,376,984					5,376,984
Unassigned	52,527,764					52,527,764
Total Fund Balances	<u>58,832,555</u>	<u>14,765,722</u>	<u>19,160,298</u>	<u>29,574,385</u>	<u>29,550,031</u>	<u>151,882,991</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 73,583,832</u>	<u>\$ 18,545,300</u>	<u>\$ 26,055,426</u>	<u>\$ 45,945,367</u>	<u>\$ 46,165,365</u>	<u>\$ 210,295,290</u>

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2020

Total Governmental Fund Balances \$ 151,882,991

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

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

Land	2,764,258	
Infrastructure	131,337,294	
Buildings, Structures and Improvements	45,787,902	
Equipment, Furniture and Fixtures	17,809,828	
Accumulated Depreciation	<u>(31,328,988)</u>	
Total capital assets		166,370,294

Internal service fund is used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. 5,289,604

Adjustments to reflect the consolidation of internal service fund activities related to enterprise activity. 64,827

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

Taxes	767,210	
Intergovernmental	10,600,632	
Special Assessments	8,386	
Charges for Service	8,005	
Miscellaneous	<u>255,559</u>	
Total		11,639,792

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

General Obligation Bonds, Net Carrying Value	(14,877,893)	
Capital Lease	(132,542)	
Compensated absences	<u>(4,988,943)</u>	
Total		(19,999,378)

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (46,574)

Deferred amounts on refunding are not recognized as assets in the funds, where they are recorded as expenditures when paid. 608,813

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

Deferred Outflows - Pension	10,159,141	
Deferred Outflows - OPEB	7,013,333	
Deferred Inflows - Pension	(14,953,980)	
Deferred Inflows - OPEB	(6,889,173)	
Net Pension Liability	(65,844,177)	
Net OPEB Liability	<u>(43,954,669)</u>	
Total		<u>(114,469,525)</u>

Total net position of governmental activities \$ 201,340,844

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, 2020**

	<u>General Fund</u>	<u>Motor Vehicle Road & Bridge</u>	<u>Job and Family Services</u>	<u>Board of Developmental Disabilities</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES:						
Taxes	\$ 38,684,234	\$ 869,191	\$ 5,380,053	\$ 11,549,706	\$ 13,786,296	\$ 70,269,480
Special Assessments		22,711				22,711
Charges for Services	9,226,104	302,775	735,805		8,348,989	18,613,673
Licenses and Permits	1,118,466				450,868	1,569,334
Fines and Forfeitures	264,171	101,874			404,278	770,323
Intergovernmental	7,190,545	9,122,920	13,671,554	3,382,929	20,142,532	53,510,480
Investment Earnings	2,632,801	83,349			29,485	2,745,635
Other	1,692,182	309,540	271,943	110,702	548,586	2,932,953
Total Revenues	<u>60,808,503</u>	<u>10,812,360</u>	<u>20,059,355</u>	<u>15,043,337</u>	<u>43,711,034</u>	<u>150,434,589</u>
EXPENDITURES:						
Current:						
General Government:						
Legislative and Executive	16,165,785				2,174,277	18,340,062
Judicial	8,412,401				284,085	8,696,486
Public Safety	11,390,623				14,226,155	25,616,778
Public Works	134,625	8,688,479			156,317	8,979,421
Health	445,728			12,194,565	9,086,131	21,726,424
Human Services	774,804		17,318,674		10,315,006	28,408,484
Conservation and Recreation	2,894,534				1,324,120	4,218,654
Community and Economic Development	847,212				2,332,238	3,179,450
Other					1,008,419	1,008,419
Capital Outlay					250	250
Debt Service:						
Principal Retirements					3,490,000	3,490,000
Interest and Fiscal Charges					697,349	697,349
Total Expenditures	<u>41,065,712</u>	<u>8,688,479</u>	<u>17,318,674</u>	<u>12,194,565</u>	<u>45,094,347</u>	<u>124,361,777</u>
Excess of Revenues Over (Under) Expenditures	<u>19,742,791</u>	<u>2,123,881</u>	<u>2,740,681</u>	<u>2,848,772</u>	<u>(1,383,313)</u>	<u>26,072,812</u>
OTHER FINANCING SOURCES AND USES:						
Transfers In			265,571		5,080,265	5,345,836
Proceeds from Sale of Capital Assets	11,165					11,165
Transfers Out	(4,073,838)				(1,355,021)	(5,428,859)
Total Other Financing Sources and Uses	<u>(4,062,673)</u>		<u>265,571</u>		<u>3,725,244</u>	<u>(71,858)</u>
Net Change in Fund Balance	15,680,118	2,123,881	3,006,252	2,848,772	2,341,931	26,000,954
Fund Balance (Deficit) at Beginning of Year	<u>43,152,437</u>	<u>12,641,841</u>	<u>16,154,046</u>	<u>26,725,613</u>	<u>27,208,100</u>	<u>125,882,037</u>
Fund Balance (Deficit) at End of Year	<u>\$ 58,832,555</u>	<u>\$ 14,765,722</u>	<u>\$ 19,160,298</u>	<u>\$ 29,574,385</u>	<u>\$ 29,550,031</u>	<u>\$ 151,882,991</u>

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

GREENE COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

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

Net change in fund balances - total governmental funds		\$ 26,000,954
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlay differs from depreciation expense in the current period.</p>		
Capital Outlay	1,130,348	
Depreciation Expense	<u>(2,338,499)</u>	
Total		(1,208,151)
<p>Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities a gain or (loss) is reported for each disposal</p>		
Net book value of capital assets disposed of		(30,804)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These amounts represent the effect of the reversal of prior year items against current year accruals.</p>		
Taxes	62,449	
Intergovernmental	2,880,165	
Special Assessments	264	
Charges for Service	(158,487)	
Miscellaneous	81,050	
Investment Earnings	<u>(117,346)</u>	
Total		2,748,095
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities, comprised of the following:</p>		
Premium on bonds	61,852	
Discount on bonds	(38,259)	
Principal repayment for bonds	3,490,000	
Principal repayment for capital leases	<u>88,720</u>	
Total		3,602,313
<p>Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities.</p>		
		11,446
<p>Some expenses reported in the statement of activities do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds. These items include expenses related to changes in:</p>		
Amortization of Loss on Refunding	(252,303)	
Compensated Absences	<u>(552,346)</u>	
Total		(804,649)
<p>The internal service fund used by management to charge the cost of insurance to individual funds, is reported in the statement of activities. The change in net position of the internal service fund is reported with governmental activities, net of the adjustment to reflect the consolidation of internal service fund activities related to business-type activities:</p>		
Change in net position	629,168	
Adjustment to business type activities	<u>(52,313)</u>	
Total		576,855
<p>Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:</p>		
Pension		6,335,699
<p>Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB liabilities are reported as pension expense in the statement of activities:</p>		
Pension		(4,059,655)
OPEB		<u>(9,857,632)</u>
Change in net position of governmental activities		<u>\$ 23,314,471</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, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 37,886,500	\$ 31,648,500	\$ 38,700,000	\$ 7,051,500
Charges for Services	7,320,500	7,320,500	7,917,098	596,598
Licenses and Permits	1,019,500	1,019,500	1,113,914	94,414
Fines and Forfeitures	265,400	265,400	271,333	5,933
Intergovernmental	5,485,000	3,552,000	6,510,057	2,958,057
Interest	1,835,300	1,835,300	2,482,469	647,169
Other	321,050	321,050	925,394	604,344
Total Revenues	<u>54,133,250</u>	<u>45,962,250</u>	<u>57,920,265</u>	<u>11,958,015</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	20,197,219	21,307,114	17,579,750	3,727,364
Judicial	8,411,620	8,422,388	7,725,690	696,698
Public Safety	19,867,476	19,901,497	11,885,638	8,015,859
Public Works	133,985	145,144	133,593	11,551
Health	445,641	445,729	445,728	1
Human Services	996,157	995,191	792,856	202,335
Conservation and Recreation	3,352,349	3,399,699	3,019,944	379,755
Community and Economic Development	543,939	1,004,062	859,825	144,237
Total Expenditures	<u>53,948,386</u>	<u>55,620,824</u>	<u>42,443,024</u>	<u>13,177,800</u>
Excess of Revenues Over (Under) Expenditures	184,864	(9,658,574)	15,477,241	25,135,815
OTHER FINANCING SOURCES AND USES:				
Transfers In			832,494	832,494
Proceeds from Sale of Capital Assets			11,165	11,165
Advances In			136,604	136,604
Refund of Prior Year Expense			14,126	14,126
Transfers Out	(3,859,690)	(4,734,507)	(4,253,838)	480,669
Advances Out	(145,000)	(116,500)	(73,600)	42,900
Repayment of Loans to Other Governments			13,500	13,500
Loans to Other Governments		(13,500)	(13,500)	
Total Other Financing Sources and Uses	<u>(4,004,690)</u>	<u>(4,864,507)</u>	<u>(3,333,049)</u>	<u>1,531,458</u>
Net Change in Fund Balance	(3,819,826)	(14,523,081)	12,144,192	26,667,273
Fund Balance (Deficit) at Beginning of Year <i>(Restated)</i>	35,650,393	35,650,393	35,650,393	
Prior Year Encumbrances Appropriated	<u>2,025,685</u>	<u>2,025,685</u>	<u>2,025,685</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 33,856,252</u>	<u>\$ 23,152,997</u>	<u>\$ 49,820,270</u>	<u>\$ 26,667,273</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
MOTOR VEHICLE ROAD AND BRIDGE
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 878,750	\$ 878,750	\$ 870,717	\$ (8,033)
Special Assessments	22,558	22,558	22,470	(88)
Charges for Services	175,000	175,000	290,819	115,819
Fines and Forfeitures	100,000	100,000	103,818	3,818
Intergovernmental	7,559,000	8,395,037	9,166,893	771,856
Interest	40,000	40,000	77,217	37,217
Other	5,500	5,500	43,556	38,056
Total Revenues	<u>8,780,808</u>	<u>9,616,845</u>	<u>10,575,490</u>	<u>958,645</u>
EXPENDITURES:				
Current:				
Public Works	12,653,256	12,898,408	9,284,861	3,613,547
Total Expenditures	<u>12,653,256</u>	<u>12,898,408</u>	<u>9,284,861</u>	<u>3,613,547</u>
Excess of Revenues Over (Under) Expenditures	(3,872,448)	(3,281,563)	1,290,629	4,572,192
OTHER FINANCING SOURCES AND USES:				
Refund of Prior Year Expense			265,974	265,974
Transfers Out		(157,481)		157,481
Total Other Financing Sources and Uses		<u>(157,481)</u>	<u>265,974</u>	<u>423,455</u>
Net Change in Fund Balance	(3,872,448)	(3,439,044)	1,556,603	4,995,647
Fund Balance (Deficit) at Beginning of Year	10,614,249	10,614,249	10,614,249	
Prior Year Encumbrances Appropriated	812,001	812,001	812,001	
Fund Balance (Deficit) at End of Year	<u>\$ 7,553,802</u>	<u>\$ 7,987,206</u>	<u>\$ 12,982,853</u>	<u>\$ 4,995,647</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
JOB AND FAMILY SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,444,700	\$ 5,444,700	\$ 5,389,353	\$ (55,347)
Charges for Services	692,000	692,000	735,805	43,805
Intergovernmental	15,485,760	15,485,760	13,511,191	(1,974,569)
Other	4,442,200	4,442,200	268,200	(4,174,000)
Total Revenues	<u>26,064,660</u>	<u>26,064,660</u>	<u>19,904,549</u>	<u>(6,160,111)</u>
EXPENDITURES:				
Current:				
Human Services	24,967,449	24,773,942	17,599,911	7,174,031
Total Expenditures	<u>24,967,449</u>	<u>24,773,942</u>	<u>17,599,911</u>	<u>7,174,031</u>
Excess of Revenues Over (Under) Expenditures	1,097,211	1,290,718	2,304,638	1,013,920
OTHER FINANCING SOURCES AND USES:				
Transfers In	300,000	300,000	265,571	(34,429)
Total Other Financing Sources and Uses	<u>300,000</u>	<u>300,000</u>	<u>265,571</u>	<u>(34,429)</u>
Net Change in Fund Balance	1,397,211	1,590,718	2,570,209	979,491
Fund Balance (Deficit) at Beginning of Year	16,517,792	16,517,792	16,517,792	
Prior Year Encumbrances Appropriated	<u>11,907</u>	<u>11,907</u>	<u>11,907</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 17,926,910</u>	<u>\$ 18,120,417</u>	<u>\$ 19,099,908</u>	<u>\$ 979,491</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 11,700,000	\$ 11,700,000	\$ 11,570,360	\$ (129,640)
Intergovernmental	3,153,135	3,153,135	3,413,382	260,247
Other			93,167	93,167
Total Revenues	<u>14,853,135</u>	<u>14,853,135</u>	<u>15,076,909</u>	<u>223,774</u>
EXPENDITURES:				
Current:				
Health	<u>16,832,788</u>	<u>16,932,698</u>	<u>11,978,360</u>	<u>4,954,338</u>
Total Expenditures	<u>16,832,788</u>	<u>16,932,698</u>	<u>11,978,360</u>	<u>4,954,338</u>
Net Change in Fund Balance	(1,979,653)	(2,079,563)	3,098,549	5,178,112
Fund Balance (Deficit) at Beginning of Year	21,768,468	21,768,468	21,768,468	
Prior Year Encumbrances Appropriated	<u>7,081</u>	<u>7,081</u>	<u>7,081</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 19,795,896</u>	<u>\$ 19,695,986</u>	<u>\$ 24,874,098</u>	<u>\$ 5,178,112</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, 2020**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 5,379,874	\$ 8,404,396	\$ 13,784,270	\$ 6,422,045
Cash and Cash Equivalents in Segregated Accounts	968,322	1,523,790	2,492,112	
Accounts Receivable	1,230,735	2,094,523	3,325,258	
Special Assessments Receivable	2,245,069	2,060,309	4,305,378	
Due from Other Funds	151,009	196,902	347,911	
Prepaid Items	94,844	115,177	210,021	
Materials and Supplies Inventory	485,384	364,474	849,858	
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	12,090,567	13,255,633	25,346,200	
Cash and Cash Equivalents with Escrow Agents		534,587	534,587	
Total Current Assets	<u>22,645,804</u>	<u>28,549,791</u>	<u>51,195,595</u>	<u>6,422,045</u>
Noncurrent Assets:				
Capital Assets, net	<u>78,572,137</u>	<u>165,679,643</u>	<u>244,251,780</u>	
Total Noncurrent Assets	<u>78,572,137</u>	<u>165,679,643</u>	<u>244,251,780</u>	
Total Assets	<u>101,217,941</u>	<u>194,229,434</u>	<u>295,447,375</u>	<u>6,422,045</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Charge on Refunding	1,529,319	4,088,792	5,618,111	
Pension	294,737	322,971	617,708	
OPEB	246,005	316,401	562,406	
Total Deferred Outflows of Resources	<u>2,070,061</u>	<u>4,728,164</u>	<u>6,798,225</u>	
LIABILITIES:				
Current Liabilities:				
Accounts Payable	439,946	478,948	918,894	
Claims Payable				1,132,441
Accrued Wages and Benefits	99,961	141,257	241,218	
Accrued Interest Payable	55,214	125,497	180,711	
Interfund Payable		670,000	670,000	
Due to Other Funds	1,435	1,969	3,404	
Compensated Absences Payable	23,290	26,775	50,065	
General Obligation Bonds Payable	2,182,087	5,153,826	7,335,913	
Special Assessment Bonds Payable	115,129	160,250	275,379	
OPWC Loans Payable	21,385	23,187	44,572	
OWDA Loans Payable	279,809	3,482,194	3,762,003	
Current Liabilities Payable from Restricted Assets:				
Revenue Bonds Payable	941,279	402,975	1,344,254	
Total Current Liabilities	<u>4,159,535</u>	<u>10,666,878</u>	<u>14,826,413</u>	<u>1,132,441</u>
Long-Term Liabilities: (Net of Current Portions)				
Compensated Absences Payable	163,232	188,375	351,607	
General Obligation Bonds Payable	21,927,971	29,203,909	51,131,880	
Revenue Bonds Payable		3,639,640	3,639,640	
Special Assessment Bonds Payable	1,562,046	1,007,375	2,569,421	
OPWC Loans Payable	431,508	558,210	989,718	
OWDA Loans Payable	3,208,812	29,932,809	33,141,621	
Construction Commitments	631,391		631,391	
Net Pension Liability	2,105,871	2,524,380	4,630,251	
Net OPEB Liability	1,500,241	1,848,195	3,348,436	
Total Long-Term Liabilities	<u>31,531,072</u>	<u>68,902,893</u>	<u>100,433,965</u>	
Total Liabilities	<u>35,690,607</u>	<u>79,569,771</u>	<u>115,260,378</u>	<u>1,132,441</u>
DEFERRED INFLOWS OF RESOURCES:				
Pension	508,684	661,850	1,170,534	
OPEB	239,561	312,089	551,650	
Total Deferred Inflows of Resources	<u>748,245</u>	<u>973,939</u>	<u>1,722,184</u>	
NET POSITION:				
Net Investment in Capital Assets	50,977,326	96,203,860	147,181,186	
Restricted for Debt Service	1,007,352	1,201,906	2,209,258	
Restricted for Capital Outlay	9,186,329	12,053,727	21,240,056	
Unrestricted	5,678,143	8,954,395	14,632,538	5,289,604
Total Net Position	<u>\$ 66,849,150</u>	<u>\$ 118,413,888</u>	<u>185,263,038</u>	<u>\$ 5,289,604</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(64,827)	
Total Net Position of Business-type Activities			<u>\$ 185,198,211</u>	

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

**GREENE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Business-type Activities - Enterprise Funds			Governmental Activities
	Water	Sewer	Total	Internal Service Fund
OPERATING REVENUES:				
Charges for Services	\$ 10,987,923	\$ 20,828,957	\$ 31,816,880	\$ 14,851,342
Other	116,913	384,046	500,959	905,016
Total Operating Revenues	<u>11,104,836</u>	<u>21,213,003</u>	<u>32,317,839</u>	<u>15,756,358</u>
OPERATING EXPENSES:				
Personal Services	2,532,810	3,369,801	5,902,611	
Contractual Services	2,055,145	3,483,841	5,538,986	15,129,852
Materials and Supplies	1,743,043	2,553,531	4,296,574	
Depreciation	2,696,136	5,301,722	7,997,858	
Other	95,006	134,733	229,739	
Total Operating Expenses	<u>9,122,140</u>	<u>14,843,628</u>	<u>23,965,768</u>	<u>15,129,852</u>
Operating Income	<u>1,982,696</u>	<u>6,369,375</u>	<u>8,352,071</u>	<u>626,506</u>
NON-OPERATING REVENUES (EXPENSES):				
Investment Income	61,740	4,486	66,226	
Gain on Sale of Capital Assets	152	18,167	18,319	
Interest and Fiscal Charges	(1,082,678)	(2,821,025)	(3,903,703)	
Discount on Debt Issued	(16,240)	(10,342)	(26,582)	
Bond Issuance Costs	(63,386)	(40,364)	(103,750)	
Other Non-Operating Expenses	(143,501)	(143,501)	(287,002)	
Total Non-Operating Revenues (Expenses)	<u>(1,243,913)</u>	<u>(2,992,579)</u>	<u>(4,236,492)</u>	
Income Before Contributions and Transfers	<u>738,783</u>	<u>3,376,796</u>	<u>4,115,579</u>	<u>626,506</u>
Transfers In	21,951	58,410	80,361	2,662
Capital Contributions from Grants	217,246	105,759	323,005	
Capital Contributions from Developers	1,381,653	2,583,242	3,964,895	
Change in Net Position	<u>2,359,633</u>	<u>6,124,207</u>	<u>8,483,840</u>	<u>629,168</u>
Net Position at Beginning of Year	<u>64,489,517</u>	<u>112,289,681</u>		<u>4,660,436</u>
Net Position at End of Year	<u>\$ 66,849,150</u>	<u>\$ 118,413,888</u>		<u>\$ 5,289,604</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			52,313	
Change in Net Position of Business-type Activities			<u>\$ 8,536,153</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, 2020**

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<u>Internal Service Fund</u>
Cash Flows from Operating Activities:				
Received from Charges for Services	\$ 11,085,955	\$ 20,930,958	\$ 32,016,913	\$ 139,827
Received from Interfund Services				14,711,515
Received from Other Operating Sources	141,650	429,478	571,128	905,016
Payments to Suppliers for Goods and Services	(1,717,316)	(2,544,080)	(4,261,396)	
Payments for Contract Services	(2,158,499)	(3,307,577)	(5,466,076)	(15,117,952)
Payments to Employees for Services	(2,312,267)	(3,024,947)	(5,337,214)	
Payments for Other Operating Expenses	(95,743)	(134,599)	(230,342)	
Payments for Interfund Services Used	(185,131)	(233,251)	(418,382)	
Net Cash Provided by (Used for) Operating Activities	<u>4,758,649</u>	<u>12,115,982</u>	<u>16,874,631</u>	<u>638,406</u>
Cash Flows from Noncapital Financing Activities:				
Refund of Prior Years Expenses	83,775	7,391	91,166	
Other Non-Operating Expenses	(143,501)	(143,501)	(287,002)	
Transfers In	21,951	717,013	738,964	2,662
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>(37,775)</u>	<u>580,903</u>	<u>543,128</u>	<u>2,662</u>
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Capital Related Debt	10,067,312	6,030,920	16,098,232	
Premium on Capital Related Debt	254,218	548,832	803,050	
Discount on Capital Related Debt	(16,240)	(10,342)	(26,582)	
Issuance Cost on Capital Related Debt	(63,386)	(40,364)	(103,750)	
Proceeds from Manuscript Debt		670,000	670,000	
Capital Contributions	325,616	214,128	539,744	
Special Assessments Received	185,406	311,938	497,344	
Payments for Capital Acquisitions	(1,794,409)	(537,061)	(2,331,470)	
Payments for Capital Related Debt Principal	(13,012,223)	(16,611,221)	(29,623,444)	
Payments for Capital Related Interest	(1,095,670)	(2,935,325)	(4,030,995)	
Proceeds from Sales of Capital Assets	152	18,167	18,319	
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(5,149,224)</u>	<u>(12,340,328)</u>	<u>(17,489,552)</u>	
Cash Flows from Investing Activities:				
Received for Interest on Investments	61,740	3,092	64,832	
Net Cash Provided by (Used for) Investing Activities	<u>61,740</u>	<u>3,092</u>	<u>64,832</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	(366,610)	359,649	(6,961)	641,068
Cash and Cash Equivalents Beginning of Year	18,805,373	22,824,170	41,629,543	5,780,977
Cash and Cash Equivalents End of Year	<u>\$ 18,438,763</u>	<u>\$ 23,183,819</u>	<u>\$ 41,622,582</u>	<u>\$ 6,422,045</u>
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:				
Operating Income	\$ 1,982,696	\$ 6,369,375	\$ 8,352,071	\$ 626,506
Adjustments:				
Depreciation	2,696,136	5,301,722	7,997,858	
(Increase) Decrease in Assets and Deferred Outflows:				
Account Receivable	95,032	102,001	197,033	
Due from Other Funds	(145,884)	(190,408)	(336,292)	
Prepaid Items	(2,574)	(4,200)	(6,774)	
Materials and Supplies Inventory	18,233	9,260	27,493	
Deferred Outflows of Resources - Pension	624,634	817,737	1,442,371	
Deferred Outflows of Resources - OPEB	(126,411)	(165,490)	(291,901)	
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(62,685)	248,736	186,051	
Claims Payable				11,900
Accrued Wages	(37,030)	(34,847)	(71,877)	
Due to Other Funds	(45,738)	(69,718)	(115,456)	
Compensated Absences Payable	(11,334)	28,238	16,904	
Net Pension Liability	(980,293)	(1,283,347)	(2,263,640)	
Net OPEB Liability	52,005	68,083	120,088	
Deferred Inflows of Resources - Pension	481,919	630,903	1,112,822	
Deferred Inflows of Resources - OPEB	219,943	287,937	507,880	
Net Cash Provided by (Used for) Operating Activities	<u>\$ 4,758,649</u>	<u>\$ 12,115,982</u>	<u>\$ 16,874,631</u>	<u>\$ 638,406</u>
Noncash Investing, Capital, and Financing Activities:				
Contributions of capital assets from developers	\$ 1,381,653	\$ 2,583,242	\$ 3,964,895	
Capital additions funded by accounts payable	\$ 166,712	\$ 507	\$ 167,219	
Reconciliation of cash and cash equivalents:				
Equity in Pooled Cash and Cash Equivalents	\$ 5,379,874	\$ 8,404,396	\$ 13,784,270	\$ 6,422,045
Cash and Cash Equivalents in Segregated Accounts	968,322	1,523,790	2,492,112	
Restricted Equity in Pooled Cash and Cash Equivalents	12,090,567	13,255,633	25,346,200	
Total Cash and Cash Equivalents	<u>\$ 18,438,763</u>	<u>\$ 23,183,819</u>	<u>\$ 41,622,582</u>	<u>\$ 6,422,045</u>

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

**GREENE COUNTY, OHIO
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2020**

ASSETS:

Equity in Pooled Cash and Cash Equivalents	\$ 20,097,197
Cash and Cash Equivalents in Segregated Accounts	1,718,314
Taxes Receivable	262,141,094
Special Assessments Receivable	7,134,255
Due from Other Governments	<u>6,194,827</u>
Total Assets	<u>297,285,687</u>

LIABILITIES:

Due to Other Governments	<u>6,400,401</u>
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DEFERRED INFLOWS OF RESOURCES:

Property Taxes	262,141,094
Special Assessments	<u>7,134,255</u>
Total Deferred Inflows of Resources	<u>269,275,349</u>

NET POSITION:

Restricted for Individuals, Organizations and Other Governments	<u><u>\$ 21,609,937</u></u>
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The notes to the financial statements are an intergral part of this statement.

**GREENE COUNTY, OHIO
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

ADDITIONS:

Amounts Received as Fiscal Agent	\$ 15,568,260
Property Taxes Collections for Other Governments	245,549,900
Special Assessments Collections for Other Governments	4,551,174
Intergovernmental	24,217,545
License, Permits and Fees for Other Governments	22,141,344
Fines and Forfeitures for Other Governments	1,697,314
Sheriff Sales Collections for Others	2,098,724
Other	886,026
Total Additions	<u>316,710,287</u>

DEDUCTIONS

Distributions as Fiscal Agent	13,381,487
Property Tax Distributions to Other Governments	245,235,623
Special Assessments Distributions to Other Governments	4,547,557
Distributions of State Funds to Other Governments	11,576,721
Distribution of CARES Funds to Other Governments	11,488,681
Licenses, Permits, and Fees of Distributions to Other Governments	22,361,797
Fines and Forfeitures Distributions to Other Governments	1,867,236
Sheriff Sales Distributions to Other Governments	2,123,164
Distributions to Individuals	846,855
Total Deductions	<u>313,429,121</u>

Change in Net Position	3,281,166
Net Position Beginning of Year	<u>18,328,771</u>
Net Position End of Year	<u><u>\$ 21,609,937</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, 2020

NOTE A – REPORTING ENTITY

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

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

Component Units: As required by generally accepted accounting principles (GAAP), the financial statements of the reporting entity include those of Greene County, the primary government, and its component units. The County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, 39, and 61 in defining the reporting entity. Based on these criteria, the County has no component units.

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

Greene County Park District - The three Park Commissioners are appointed by the Probate Judge. During 2020, 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 2020, 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 2020, the County paid the Transit Board \$328,389 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 \$938 in 2020. This amount represented rent payments made on behalf of qualifying individuals.

Greene County Regional Airport Authority – The County Commissioners appoint all seven members of the Authority's Board. In 2020, the County provided \$86,877 in an operating grant to the Authority.

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

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Government-Wide Financial statements

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

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

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

Fund Financial Statements

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

Fund Accounting:

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

Governmental Funds

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

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

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

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

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

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

Proprietary Funds

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

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

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

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

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

Fiduciary Funds

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

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

Measurement Focus:

Government-Wide Financial Statements

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

Fund Financial Statements

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

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

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

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

Basis of Accounting:

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

Revenues-Exchange and Nonexchange Transactions

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources include deferred charges on debt refunding and amounts payable associated with the pension and OPEB plans. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources consist of property taxes, unavailable revenue, pension and OPEB. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. This amount has been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivable which will not be collected within the available period. For the County unavailable revenue includes accrued interest, permissive sales taxes, intergovernmental receivables including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. Deferred inflows/outflows of resources related to pension and OPEB are reported on the government-wide and proprietary funds statement of net position and explained in Notes H and I to the basic financial statements.

Expenses/Expenditures

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

Budgetary Accounting and Control: Under Ohio Law, the Board of County Commissioners must adopt an appropriation budget by January 1 of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1, for all funds except Fiduciary Fund types. Each County department prepares an original budget that is approved by the Board of County Commissioners. All modifications to the original budget must be requested by departmental management and approved by the Board of County Commissioners throughout the year. The original budget and all budgetary amendments and supplemental appropriations necessary during 2020 are included in the final budget amounts presented in the budget to actual comparisons.

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

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

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

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

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

The County has invested funds in the State Treasury Asset reserve of Ohio (STAR Ohio) during 2020. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted GASB Statement No. 79, "Certain External Investment Pools and Pool Participants". The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

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

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

Prepaid Items: Payments made to vendors for services that will benefit periods beyond December 31, 2020 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure is reported in the year in which services are consumed.

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

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

<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, expenses made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenses for additions or improvement are capitalized. Additional disclosures about the condition assessments and maintenance cost regarding

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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.

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

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

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

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

Pension and Other Postemployment Benefits (OPEB): For purposes of measuring the net pension and net OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expenses, information about the fiduciary net position of the pension and OPEB plans and addition to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension and OPEB plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension and OPEB plans report investments at fair value.

Special Assessments: The County applies the provisions of GASB Statements No. 6 and 33 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the government-wide financial statements as Matured Special Assessment with Governmental Commitment Bonds and Current and Noncurrent Liabilities in the appropriate column for governmental and business-type activities based on the purpose of the assessment. The accumulation of resources for, and the payment of, principal and interest on these bonds are accounted for and reported in the Debt Service Funds for governmental activities and in the water and sewer funds, as appropriate. Capital improvements financed by special assessments are accounted for and reported in the governmental or business-type activities column based on the purpose of the assessments. In government-wide financial statements, special assessments revenues are accounted for and reported in the fund that best reflects the nature of the transactions and are treated like user fees. In business-type activity financial statements, special assessments revenues are accrued and recognized in full upon completion of the construction project. The amount of delinquent special assessments receivable as of December 31, 2020 is \$118,808.

Interest Income: Per the Ohio Revised Code, the County has specified the funds to receive an allocation of interest earnings. In 2020, interest earnings credited to the General Fund prior to fair value recognition amounted to \$2,410,663, including \$1,954,386 assigned from other County funds. Interest revenue credited to the Motor Vehicle, Road & Bridge fund amounted to \$77,217. Other non-major governmental funds earned \$3,958 in interest earnings.

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

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County employees earn the same sick leave rate, but vacation rates vary depending on length of service and departmental policy. Upon retirement after a minimum of ten (10) years of service, employees are paid between twenty-five percent (25%) and fifty percent (50%) of their accrued sick leave up to a maximum of 60 days depending on the employees' length of service. Vacation time is vested for employees after a minimum of one (1) year of service. Unused vacation may be accumulated up to three (3) years according to Ohio law. All sick leave and vacation compensation is made at the employee's current wage rate.

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

Self-Insurance: The County is self-insured for employee health care benefits. See Note N for additional information.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE C -- CASH AND CASH EQUIVALENTS, INVESTMENTS AND DEPOSITS

Monies held by the County are classified by state statute into two categories. Active monies means an amount of public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts. Monies held by the County

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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 \$52,107,620, 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 \$52,931,114.

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, \$29,140,525 was insured by FDIC. The remaining balance of \$23,790,589 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.

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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, 2020, the County had the following investments:

	Measurement Value	Investment Maturities (in Years)			Percent of Total Investments
		Less than 1	1-3	Greater than 3	
Federal National Mortgage Association Notes	\$29,017,370		\$2,000,380	\$27,016,990	18.37%
Federal Home Loan Bank Notes	9,014,090			9,014,090	5.71%
Federal Home Loan Mortgage Notes	41,960,720		2,000,720	39,960,000	26.56%
Federal Farm Credit Bank Notes	16,006,050		2,000,000	14,006,050	10.14%
Commercial Paper	1,999,713	1,999,713			1.27%
Greene County Bonds	10,292			10,292	0.01%
STAROhio	58,691,872	58,691,872			37.16%
Money Market Funds	1,228,358	1,228,358			0.78%
Total Investments	\$157,928,465	\$61,919,943	\$6,001,100	\$90,007,422	

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

Credit risk: The Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, Federal Farm Credit Bank Notes and Federal Home Loan Bank Notes carry a rating of AA+ by Standard and Poor's and Aaa by Moody's Ratings. The Commercial Paper carry a rating of A1+ by Standard and Poor's and A1 by Moody's Ratings. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Standard and Poor's rating for STAROhio was AAAm.

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

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

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	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$210,036,085	\$0
Investments:		
Federal Agency Instrustments	(95,998,230)	95,998,230
Commercial Paper	(1,999,713)	1,999,713
Greene County Bonds	(10,292)	10,292
STAR Ohio	(58,691,872)	58,691,872
Money Market Funds-Sweep Account	(1,228,358)	1,228,358
GASB Statement No. 3	<u>\$52,107,620</u>	<u>\$157,928,465</u>

NOTE D – FAIR VALUE MEASUREMENT

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

Level 1 – Investments reflect prices quoted in active markets.

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

Level 3 – Investments reflect prices based upon unobservable sources.

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

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

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Federal National Mortgage Association Notes	\$29,017,370	\$29,017,370		
Federal Home Loan Bank Notes	9,014,090	9,014,090		
Federal Home Loan Mortgage Notes	41,960,720	41,960,720		
Federal Farm Credit Bank Notes	16,006,050	16,006,050		
Greene County Bonds	10,292		10,292	
Total Investments	<u>\$96,008,522</u>	<u>\$95,998,230</u>	<u>\$10,292</u>	<u>\$0</u>

At December 31, 2020 the County had \$58,691,872 on deposit with STAR Ohio and \$1,228,358 on deposit with various money market funds (sweep accounts). These investments are included in the “Equity in Pooled Cash and Cash Equivalents” amounts on the statements of net position. Additionally, both investments are measured at amortized cost; therefore, they are not included in the table above.

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NOTE E -- INTERFUND TRANSERS AND BALANCES

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

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

Interfund transfers for the year ended December 31, 2020 consisted of the following:

Transfers To	Transfers From		Total
	General	Other Governmental Funds	
Job & Family Services	\$ 265,571		\$ 265,571
Water	21,951		21,951
Sewer	58,410		58,410
Internal Service	2,662		2,662
Other Governmental Funds	3,725,244	\$ 1,355,021	5,080,265
Total	\$ 4,073,838	\$ 1,355,021	\$ 5,428,859

Interfund balances for the year ended December 31, 2020 consisted of the following amounts.

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

The balances in the Interfund receivable schedule resulted from short-term interfund loans to cover cash flow issues in certain funds, and principal outstanding on manuscript debt securities that were issued in 2020 by the County and self-acquired by the County Treasurer. All are expected to be repaid within one year.

The manuscript debt component consists of:

- \$33,000 note with a 1.0% interest rate that was issued on October 23, 2020 and maturing on October 22, 2021. The purpose of the issue was to refund a portion of the outstanding principal amount of an existing series of bond anticipation notes, issued on October 23, 2019 and matured on October 22, 2020, which the original proceeds were used to finance ice arena improvements at the Nutter Center.
- \$670,000 taxable sewer system limited tax special assessment anticipation note with a 1.0% interest rate that was issued on July 10, 2020 and maturing on July 9, 2021. The purpose of the issue was to rollover the outstanding principal amount of an existing series of special assessment anticipation notes, issued on July 10, 2019 and matured on July 9, 2020, which the original proceeds were used to finance a sewer system improvement project known as Nathaniel's Grove Lift State Project, No. S18-1.

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	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General	\$ 106,915	\$ 333,207
Motor Vehicle, Road and Bridge		16,778
Job and Family Services	132	114,632
Board of Developmental Disabilities		1,772
Other Governmental Funds	49,978	35,143
Total Governmental Funds	157,025	501,532
Proprietary Funds:		
Water	151,009	1,435
Sewer	196,902	1,969
Total Proprietary Funds	347,911	3,404
Total Due To/From Other Funds	\$ 504,936	\$ 504,936
	Interfund Receivable	Interfund Payable
Governmental Funds:		
General	\$ 862,801	
Other Governmental Funds		\$ 192,801
Total Governmental Funds	862,801	192,801
Proprietary Funds:		
Sewer		670,000
Total Proprietary Funds		670,000
Total Interfund Receivable/Payable	\$ 862,801	\$ 862,801

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

NOTE F -- CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	Balance at 12/31/19	Additions	Deductions	Balance at 12/31/20
<u>Governmental Activities</u>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,564,258	\$200,000		\$2,764,258
Infrastructure	131,337,294			131,337,294
Total Capital Assets, Not Being Depreciated	<u>133,901,552</u>	<u>200,000</u>	<u>0</u>	<u>134,101,552</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	45,787,902			45,787,902
Equipment, Furniture and Fixtures	17,302,573	930,348	(423,093)	17,809,828
Total Capital Assets, Being Depreciated	<u>63,090,475</u>	<u>930,348</u>	<u>(423,093)</u>	<u>63,597,730</u>
<i>Less Accumulated Depreciation</i>				
Buildings, Structures and Improvements	(19,133,022)	(922,817)		(20,055,839)
Equipment, Furniture and Fixtures	(10,249,756)	(1,415,682)	392,289	(11,273,149)
Total Accumulated Depreciation	<u>(29,382,778)</u>	<u>(2,338,499) *</u>	<u>392,289</u>	<u>(31,328,988)</u>
Total Capital Assets, Being Depreciated, Net	<u>33,707,697</u>	<u>(1,408,151)</u>	<u>(30,804)</u>	<u>32,268,742</u>
Governmental Activities Capital Assets, Net	<u>\$167,609,249</u>	<u>(\$1,208,151)</u>	<u>(\$30,804)</u>	<u>\$166,370,294</u>

* Depreciation expense was charged to governmental functions as follows:

Legislative and Executive	\$759,565
Judicial	158,144
Public Safety	571,558
Public Works	536,936
Health	32,486
Human Services	67,913
Conservation and Recreation	181,006
Community and Economic Development	30,891
Total Depreciation Expense	<u>\$2,338,499</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

	Balance at 12/31/19	Additions	Deductions	Balance at 12/31/20
<u>Business-Type Activities</u>				
<i>Capital Assets, Not Being Depreciated</i>				
Land	\$2,093,282	\$377,823		\$2,471,105
Construction in Progress	2,410,859	1,830,854	(2,542,551)	1,699,162
Total Capital Assets, Not Being Depreciated	<u>4,504,141</u>	<u>2,208,677</u>	<u>(2,542,551)</u>	<u>4,170,267</u>
<i>Capital Assets, Being Depreciated</i>				
Buildings, Structures and Improvements	14,218,410			14,218,410
Improvements Other Than Buildings	367,562,096	6,507,446		374,069,542
Equipment, Furniture and Fixtures	14,325,724	151,131	(14,958)	14,461,897
Total Capital Assets, Being Depreciated	<u>396,106,230</u>	<u>6,658,577</u>	<u>(14,958)</u>	<u>402,749,849</u>
<i>Less Accumulated Depreciation:</i>				
Buildings, Structures and Improvements	(8,723,887)	(284,144)		(9,008,031)
Improvements Other Than Buildings	(133,583,185)	(7,384,177)		(140,967,362)
Equipment, Furniture and Fixtures	(12,378,364)	(329,537)	14,958	(12,692,943)
Total Accumulated Depreciation	<u>(154,685,436)</u>	<u>(7,997,858) *</u>	<u>14,958</u>	<u>(162,668,336)</u>
Total Capital Assets, Being Depreciated, Net	<u>241,420,794</u>	<u>(1,339,281)</u>	<u>0</u>	<u>240,081,513</u>
Business-Type Activities Capital Assets, Net	<u>\$245,924,935</u>	<u>\$869,396</u>	<u>(\$2,542,551)</u>	<u>\$244,251,780</u>

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

Water	\$2,696,136
Sewer	5,301,722
Total Depreciation Expense	<u>\$7,997,858</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

NOTE G -- LONG TERM DEBT AND OTHER OBLIGATIONS

General Obligation Bonds: The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

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

During 2020, the county issued \$15,345,000 in general obligation refunding bonds related to business-type activities. The proceeds were used to advance refund \$4,335,000 of the County's 2010 Sewer System Revenue Refunding bonds which had interest rates ranging from 3.5% - 4.5%; to advance refund \$1,635,000 of the County's 2010 Sewer System General Obligation Bonds which had interest rates ranging from 3.25% - 5.0%; and to advance refund \$9,375,000 of the County's 2010 Water System General Obligation Bonds which had interest rates ranging from 3.25% - 5.0%. At the date of refunding, \$18,836,758 (including premium, and after discount, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2010 bonds. Additionally, the County provided a contribution from other available funds in the amount of \$2,183,626 for deposit into the escrow fund to be allocated to the current refunding and defeasance of the County's 2010 General Obligation Bond specifically related to the financing of the County's Material Recovery Facility. Such contribution was not derived from the proceeds of the 2020 bonds. As a result, the refunded portion of the 2010 bonds are considered defeased and the liability for those bonds has been removed from the statement of net position for the proprietary funds and government-wide statements. The County refunded the aforementioned bonds to obtain a net debt savings of \$8,313,198 and an economic gain of \$5,393,145.

General obligation bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Governmental Activities:			
Greene Town Center - Infrastructure	2007	4.25% - 5.0%	\$6,000,000
Various Purpose	2007	4.25% - 5.25%	9,610,000
Greene Town Center - Infrastructure	2011	2.0% - 3.7%	7,800,000
Greene Town Center - Infrastructure	2015	1.5-3.0%	3,955,000
Business-type Activities:			
Sewer System Bonds	2013	1.00% - 3.42%	\$51,015,000
Water System Bonds	2013	5.00%	11,290,000
Water System Bonds	2016	2.00%	5,615,000
Water System Bonds	2017	2.0% - 3.0%	7,615,000
Sewer System Bonds	2019	2.0% - 5.0%	26,045,000
Water System Bonds	2020	1.0% - 5.0%	9,375,000
Sewer System Bonds	2020	1.0% - 5.0%	5,970,000

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

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

Governmental Activities			
Year	Principal	Premium	Interest
2021	\$1,245,000	\$63,979	\$558,877
2022	1,315,000	67,816	513,352
2023	1,330,000	70,222	464,303
2024	1,380,000	73,257	413,952
2025	1,435,000	76,885	361,553
2026-2030	6,235,000	265,734	927,827
2031-2032	1,320,000		76,478
Total	<u>\$14,260,000</u>	<u>\$617,893</u>	<u>\$3,316,342</u>

Business-type Activities			
Year	Principal	Premium	Interest
2021	\$6,925,000	\$410,913	\$1,826,223
2022	6,015,000	408,801	1,453,293
2023	6,160,000	415,459	1,194,904
2024	6,325,000	429,232	929,035
2025	6,105,000	361,145	454,968
2026-2030	13,755,000	808,158	1,649,913
2031-2035	6,555,000	149,835	720,112
2036-2039	3,560,000	84,250	161,149
Total	<u>\$55,400,000</u>	<u>\$3,067,793</u>	<u>\$8,389,597</u>

Special Assessment Bonds: The County issues special assessment bonds to provide funds for the construction of land improvements. Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Special assessment bonds currently outstanding are as follows:

	Year Issued	Interest Rate	Original Issue Amount
Business-type Activities:			
Water and Sewer Improvements	2003	4.1% - 4.75%	640,000
Sewer Improvements	2005	3.25% - 4.25%	1,435,000
Water Improvements	2007	6.0%	20,000
Water and Sewer Improvements	2008	5.0%	1,095,000
Water Improvements	2013	3.75%	30,200
Water and Sewer Improvements	2015	2.0-4.0%	955,000
Water Improvements	2017	3.64%	639,776
Water Improvements	2018	4.00%	695,000

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

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

Business-type Activities		
Year	Principal	Interest
2021	\$275,379	\$114,179
2022	281,536	102,988
2023	282,530	91,480
2024	255,060	80,020
2025	256,127	69,805
2026-2030	860,068	219,984
2031-2035	421,287	89,436
2036-2038	212,813	13,883
Total	\$2,844,800	\$781,775

Revenue Bonds: The County issues revenue bonds for business-type activities. The County has pledged future water and sewer revenues, net of specified operating expenses, to repay these revenue bonds. The total principal and interest remaining to be paid at December 31, 2020 was \$910,412 for the water fund and \$4,677,425 for the sewer fund. Principal and interest paid during 2020 and total net revenues for the water fund were \$918,987 and 4,678,832, respectively. Principal and interest paid during the current year and total net revenues for the sewer fund were \$890,513 and \$11,671,097, respectively. Revenue bonds currently outstanding are as follows:

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

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

Business-type Activities			
Year	Principal	Premium	Interest
2021	\$1,240,000	\$104,254	\$228,137
2022	390,000	29,247	164,425
2023	410,000	30,942	145,375
2024	425,000	32,214	125,325
2025	445,000	33,909	104,525
2026-2030	1,770,000	73,328	140,050
Total	\$4,680,000	\$303,894	\$907,837

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

Ohio Water Development Authority (OWDA) Loans and Ohio Public Works Commission (OPWC) Loans: The County has direct borrowings from the Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) for the acquisition and construction of water and sewer facilities and infrastructure related to business-type activities. During 2020, the County started two projects partially funded by OWDA loans. The total amount awarded as of December 31, 2020 is reported as OWDA Construction Commitments on the proprietary fund level statements and as a Non-current Liability Due in More than One Year on the entity wide statements. When the projects are completed they will be reported with other OWDA projects. OWDA and OPWC loans currently outstanding are as follows:

	<u>Year Issued</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<u>Ohio Water Development Authority Loans (OWDA)</u>			
Shawnee Hills Sewer	2007	3.250%	\$5,813,772
Cedarville Sewer	2007	3.650%	5,517,997
Beavercreek WRRF	2009	3.340%	7,803,589
Sugarcreek WRRF Force Main	2010	3.400%	4,486,498
NWRWTP Expansion	2012	3.530%	5,875,522
Sugarcreek Sewer	2012	3.110%	40,233,969
<u>Ohio Public Works Commission Loans (OPWC)</u>			
CIPP Sanitary Sewer Lining	2013	0.000%	217,000
Lift Station No. 15 Elimination	2016	0.000%	389,914
Public Water Well No. 4 Replacement	2016	0.000%	98,975
Gerspacher Storage Tank Recoating	2018	0.000%	302,589
Greene Co Airport Water & Sewer Main	2019	0.000%	177,394
<u>OWDA Construction Commitments:</u>			
Grange Hall & Indian Ripple Pump Station	2020	0.000%	41,306
Northwest Regional WTP Expansion	2020	0.000%	590,085

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

<u>Year</u>	<u>OWDA</u>		<u>OPWC</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>
2021	\$3,762,003	\$1,158,029	\$44,572
2022	3,885,363	1,034,670	44,571
2023	4,012,778	907,253	44,572
2024	4,144,387	775,643	44,571
2025	3,846,969	643,622	44,572
2026-2030	17,055,342	1,482,956	222,857
2031-2035	196,782	3,473	222,858
2036-2040			200,162
2041-2045			129,144
2046-2050			36,411
Total	<u>\$36,903,624</u>	<u>\$6,005,646</u>	<u>\$1,034,290</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

Long term debt and other obligations of the county at December 31, 2020 consist of the following:

Types/Issues	Balance January 1, 2020	Increases	Decreases	Balance December 31, 2020	Due Within One Year
Governmental Activities:					
<u>General Obligation Bonds</u>					
2007 Greene Towne Center	\$800,000			\$800,000	
2011 Greene Towne Center	5,200,000		(360,000)	4,840,000	370,000
2007 Various Purpose	6,270,000		(570,000)	5,700,000	595,000
Premium	612,344		(55,668)	556,676	58,109
Net GO Bond	6,882,344		(625,668)	6,256,676	653,109
2010 Various Purpose	2,265,000		(2,265,000)		
Discount	(38,259)		38,259		
Net GO Bond	2,226,741		(2,226,741)		
2015 Greene Towne Center	3,215,000		(295,000)	2,920,000	280,000
Premium	67,401		(6,184)	61,217	5,870
Net GO Bond	3,282,401		(301,184)	2,981,217	285,870
Total General Obligation Bonds	18,391,486		(3,513,593)	14,877,893	1,308,979
Compensated Absences	4,436,597	1,065,664	(513,318)	4,988,943	620,566
Capital Lease	221,262		(88,720)	132,542	42,017
Net Pension Liability	93,188,718		(27,344,541)	65,844,177	
Net OPEB Liability	42,504,016	1,450,653		43,954,669	
Total - Governmental Activities	\$158,742,079	\$2,516,317	(\$31,460,172)	\$129,798,224	\$1,971,562
Business-type Activities:					
<u>General Obligation Bonds</u>					
2010 Water System	\$9,815,000		(\$9,815,000)		
Discount	(79,158)		79,158		
Net General Obligation Bond	9,735,842		(9,735,842)		
2010 Sewer System	1,855,000		(1,855,000)		
Discount	(22,198)		22,198		
Net General Obligation Bond	1,832,802		(1,832,802)		
2013 Sewer System	4,535,000		(865,000)	3,670,000	685,000
2013 Water System	3,275,000		(1,620,000)	1,655,000	1,655,000
Premium	65,863		(32,580)	33,283	33,283
Net General Obligation Bond	3,340,863		(1,652,580)	1,688,283	1,688,283
2016 Water System	5,615,000			5,615,000	
Premium	141,895			141,895	
Net General Obligation Bond	5,756,895			5,756,895	

(continued)

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

Types/Issues	Balance January 1, 2020	Increases	Decreases	Balance December 31, 2020	Due Within One Year
2017 Water System	7,275,000		(340,000)	6,935,000	345,000
Premium	105,597		(4,935)	100,662	5,008
Net General Obligation Bond	7,380,597		(344,935)	7,035,662	350,008
2019 Sewer System	26,045,000		(3,865,000)	22,180,000	3,580,000
Premium	2,335,481		(346,578)	1,988,903	321,022
Net General Obligation Bond	28,380,481		(4,211,578)	24,168,903	3,901,022
2020 Water System		9,375,000		9,375,000	140,000
Premium		254,218		254,218	3,796
Net General Obligation Bond		9,629,218		9,629,218	143,796
2020 Sewer System		5,970,000		5,970,000	520,000
Premium		548,832		548,832	47,804
Net General Obligation Bond		6,518,832		6,518,832	567,804
Total General Obligation Bonds	60,962,480	16,148,050	(18,642,737)	58,467,793	7,335,913
<u>O.W.D.A. Loans - Direct Borrowing</u>					
2007 Shawnee Hills Sewer	2,276,163		(349,455)	1,926,708	360,905
2007 Cedarville Sewer	1,946,520		(361,662)	1,584,858	374,983
Sugarcreek WRRF	26,104,899		(2,024,185)	24,080,714	2,087,626
Sugarcreek WRRF Force Main	2,506,857		(227,690)	2,279,167	235,497
NWRWTP Expansion	3,758,808		(270,187)	3,488,621	279,809
Beavercreek WRRF	3,952,951		(409,395)	3,543,556	423,183
Total O.W.D.A. Loans	40,546,198	-	(3,642,574)	36,903,624	3,762,003
<u>O.W.D.A. Construction Commitments - Direct Borrowing</u>					
Grange Hall & Indian Ripple Pump Station		41,306		41,306	
Northwest Regional WTP Expansion		590,085		590,085	
Total O.W.D.A Construction Commitments		631,391		631,391	
<u>O.P.W.C. - Direct Borrowing</u>					
CCIP Sanitary Sewer Lining 2012	169,985		(7,233)	162,752	7,233
2015 Lift Station No. 15 Elimination	344,424		(12,997)	331,427	12,997
2015 Public Water Well No. 4 Replace	89,078		(3,299)	85,779	3,299
Gerspacher #2 Elevated Tank Recoating	295,024		(15,129)	279,895	15,130
Greene Co Airport Water & Sewer Main	55,553	121,841	(2,957)	174,437	5,913
Total O.P.W.C Loans	954,064	121,841	(41,615)	1,034,290	44,572

(continued)

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

Types/Issues	Balance January 1, 2020	Increases	Decreases	Balance December 31, 2020	Due Within One Year
<u>Special Assessment Bonds with Governmental Commitment</u>					
2003 Water & Sewer Improv.	130,000		(35,000)	95,000	30,000
2005 Sewer Improvements	450,000		(75,000)	375,000	75,000
2007 Sewer Improvements	8,000		(1,000)	7,000	1,000
2008 Water & Sewer Improv.	490,000		(55,000)	435,000	55,000
2013 Water Improvement	13,400		(3,100)	10,300	3,300
2015 Water & Sewer Improv.	740,000		(60,000)	680,000	60,000
2017 Water Improv.	602,655		(25,155)	577,500	26,079
2018 Water Improv.	690,000		(25,000)	665,000	25,000
Total Special Assessment Bonds	3,124,055		(279,255)	2,844,800	275,379
<u>Revenue Bonds</u>					
2010 Sewer System	515,000		(40,000)	475,000	45,000
2010 Sewer System	655,000			655,000	
2007 Sewer System	3,005,000		(320,000)	2,685,000	330,000
Premium	254,742		(27,127)	227,615	27,975
Net Revenue Bond	3,259,742		(347,127)	2,912,615	357,975
2007 Water System	1,695,000		(830,000)	865,000	865,000
Premium	149,471		(73,192)	76,279	76,279
Net Revenue Bond	1,844,471		(903,192)	941,279	941,279
2010 Sewer System	5,440,000		(5,440,000)		
Discount	(74,754)		74,754		
Net Revenue Bond	5,365,246		(5,365,246)		
Total Revenue Bonds	11,639,459		(6,655,565)	4,983,894	1,344,254
Compensated Absences	384,768	61,453	(44,549)	401,672	50,065
Net Pension Liability	6,893,891		(2,263,640)	4,630,251	
Net OPEB Liability	3,228,348		120,088	3,348,436	
Total - Business-type Activities	\$127,733,263	\$16,962,735	(\$31,449,847)	\$113,246,151	\$12,812,186

(concluded)

Capital Lease Obligations: During 2019, the County entered into a capital lease agreement for certain data processing equipment related to governmental activities. The gross amount of these leased assets, which totaled \$221,262 are included with equipment, furniture and fixtures class of capital assets. The assets and related obligations are included with those of governmental activities in the Government-Wide Statement of Net Position. The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2020:

Year	Governmental Activities	
	Principal	Interest
2021	\$ 42,017	\$ 6,712
2022	44,145	4,584
2023	46,380	2,349
	<u>\$ 132,542</u>	<u>\$ 13,645</u>

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

Operating Lease Obligations: The County has entered into an agreement to lease a building for the department of developmental disabilities for a term of twenty-four years. 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. Operating lease payments are recorded as an expense in the period they are paid. The cost for operating leases for 2020 was \$69,100 for governmental activities. The County's future minimum lease payments under operating leases as of December 31, 2020, are as follows:

Year	Governmental Operating Lease
2021	\$ 54,600
2022	54,600
2023	54,600
2024	54,600
2025	54,600
Total Lease Payments	<u>\$ 273,000</u>

Legal Debt Limit: The County is subject to a legal debt margin. Based upon the County valuation, the direct debt limit is \$115,812,715. With total exempt debt of \$64,087,229 the County has an unvoted legal debt margin of \$102,353,013.

Defeased Debt: The following is a summary of outstanding defeased debt at December 31, 2020. Through the process of advance refunding, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Year Defeased	Description	Outstanding December 31, 2020
2004	Water System Revenue Bonds	\$1,755,000
2013	Sewer System General Obligation Bonds	1,235,000
2013	Sewer System Revenue Bonds	23,765,000
2019	Sewer System Refunding GO Bonds	18,440,000
2019	Sewer System Refunding GO Bonds	3,000,000

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, 2020, there were 3 series of industrial development bonds outstanding. The original issue amount totaled \$37,395,000 and the aggregate principal amount payable as of December 31, 2020 was \$30,505,000.

GREENE COUNTY, OHIO
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NOTE H – DEFINED BENEFIT PENSION PLANS

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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Funding Policy - The ORC provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2020 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2020 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$6,860,182 for 2020. Of this amount, \$812,379 is reported in accrued wages and benefits.

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

The net pension liability for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Proportionate Share of the Net Pension Liability	\$70,474,428
Proportion of the Net Pension Liability	0.356549%
Change in Proportion	-0.008876%
Pension Expense	\$10,666,416

GREENE COUNTY, OHIO
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At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources	
Change in assumptions	\$3,764,160
Change in County's proportionate share and difference in employer contributions	152,507
County contributions subsequent to the measurement date	<u>6,860,182</u>
Total Deferred Outflows of Resources	<u><u>\$10,776,849</u></u>
Deferred Inflows of Resources	
Differences between expected and actual experience	(\$891,050)
Net difference between projected and actual earnings on pension plan investments	(14,058,065)
Change in County's proportionate share and difference in employer contributions	<u>(1,175,399)</u>
Total Deferred Inflows of Resources	<u><u>(\$16,124,514)</u></u>

The \$6,860,182 reported as deferred outflows of resources related to pension resulting from County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>
2021	(\$2,248,054)
2022	(4,959,957)
2023	582,141
2024	<u>(5,581,977)</u>
Total	<u><u>(\$12,207,847)</u></u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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(CONTINUED)

Assumptions	December 31, 2019 Valuation
Wage inflation	3.25%
Future salary increases, Including inflation	3.25% to 10.75%
COLA or Ad Hoc COLA	Pre 1/7/2013 retirees: 3% simple; Post 1/7/2013 retirees: 1.4% simple through 2020, then 2.15% simple
Investment rate of return	7.20%
Actuarial cost method	Individual entry age

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

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 17.2% for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

GREENE COUNTY, OHIO
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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00 %	5.75 %
Real Estate	10.00 %	5.20 %
Private Equity	12.00 %	10.70 %
International Equities	21.00 %	7.66 %
Other investments	13.00 %	4.98 %
Total	100.00 %	5.61 %

Discount Rate The discount rate used to measure the total pension liability was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$116,239,127	\$70,474,428	\$29,337,900

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

Net OPEB Liability

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

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

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

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

GREENE COUNTY, OHIO
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(CONTINUED)

significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Plan Description—Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of Traditional Pension and Combined plans' employer contributions allocated to health care was zero in 2020. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0%.

For the year ended December 31, 2020, OPERS did not allocate any employer contributions to postemployment health care.

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

The total OPEB liability for OPERS was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to OPERS relative to the contributions of all participating entities. The following is information related to the proportionate share and OPEB expense:

Proportion of the Net OPEB Liability:	
Current Measurement Date	0.3424635%
Prior Measurement Date	<u>0.3507718%</u>
Change in Proportionate Share	-0.0083083%
Proportionate Share of the Net OPEB Liability	\$47,303,105
OPEB Expense	\$4,391,415

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources

Differences between expected and actual	
Experience	\$ 1,267
Change of assumptions	7,487,580
Change in County's proportionate share and	
Difference in employer contributions	<u>86,892</u>
Total Deferred Outflows of Resources	<u>\$7,575,739</u>

Deferred Inflows of Resources

Difference between expected and actual	
Experience	(\$4,326,087)
Net difference between projected and actual	
Earnings on OPEB plan investments	(2,408,663)
Change in County's proportionate share and	
Difference in employer contributions	<u>(706,073)</u>
Total Deferred Inflows of Resources	<u>(\$7,440,823)</u>

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

Year Ending December 31,	
2021	\$ 856,317
2022	305,928
2023	1,917
2024	<u>(1,029,246)</u>
	<u>\$ 134,916</u>

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Actuarial Assumptions—OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverages provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OBEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74:

Wage inflation	3.25%
Projected salary increases	3.25% to 10.75%, including wage inflation
Single discount rate:	
Current measurement period	3.16%
Prior measurement period	3.96%
Investment rate of return:	
Current measurement period	6.00%
Municipal bond rate:	
Current measurement period	2.75%
Prior measurement period	3.71%
Health care cost trend rate:	
Current measurement period	10.5% initial, 3.50% ultimate in 2030
Prior measurement period	10.0% initial, 3.25% ultimate in 2029
Actuarial cost method	Individual entry age

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

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7% for 2019.

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(CONTINUED)

The allocation of investment assets within the Health Care portfolio is approved by the OPERS Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the OPERS Board-approved asset allocation policy for 2019 and the long-term expected real rates of return.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	36.00%	1.53%
Domestic Equities	21.00%	5.75%
REITs	6.00%	5.69%
International Equities	23.00%	7.66%
Other Investments	<u>14.00%</u>	4.90%
Total	<u>100.00%</u>	4.55%

Discount Rate. A single discount rate of 3.16% was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate. The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16%, as well as what the County's proportionate share of the net OPEB liability if it were calculated using a discount rate that is 1.0% point lower (2.16%) or 1.0% point higher (4.16%) than the current rate:

	1% Decrease <u>(2.16%)</u>	Current Discount Rate of <u>3.16%</u>	1% Increase <u>(4.16%)</u>
County's proportionate share of the net OPEB liability	\$61,901,899	\$47,303,105	\$35,611,742

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed

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wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$45,905,895	\$47,303,105	\$48,679,768

Changes Subsequent to the Measurement Date. On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current measurement period, but are expected to decrease the associated OPEB liability.

NOTE J -- PROPERTY TAX REVENUES

Property taxes include amounts levied against real and public utility personal property. The assessed value, by property classification, upon which taxes were levied in 2019 and collectable in 2020 are as follows:

	<u>Assessed Value</u>
Real Property	\$ 4,074,287,130
Public Utility Personal	151,722,440
Total Assessed Value	<u>\$ 4,226,009,570</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. In tax year 2019, the County levied 2.50 mills of the 10 mill limit for the General Fund. In addition to the 2.50 mills, 9.15 mills have been levied for voted millage. A summary of voted millage for tax year 2019 collected in 2020 follows:

	Effective Tax Rate (a)				
	Voter Authorized	Agricultural/ Residential	Other		
Developmental Disabilities	3.50	3.017056	3.354267	2023	2024
Hospital Operating	0.50	0.431008	0.479181	2023	2024
Hospital Operating	0.50	0.432449	0.479181	2021	2022
Community Mental Health	1.50	1.066410	1.297040	2022	2023
Road and Bridge	0.25	0.230317	0.243012	2020	2021
Children Services	1.50	1.440593	1.458071	2023	2024
Council on Aging	1.00	0.960395	0.972047	2023	2024
Council on Aging	0.40	0.384158	0.388819	2023	2024

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

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

For taxes collected in 2020, real property taxes were levied in October 2019 on the assessed values as of January 1, 2019, 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.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

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 2021 operations (collected within 60 days after the fiscal year end) were recorded as 2020 revenue, with the remaining taxes receivable being offset by deferred inflow in the governmental funds financial statements.

NOTE K -- RECONCILIATION OF GAAP BASIS TO BUDGET BASIS

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis, as provided by law, is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) is presented for the General Fund, Motor Vehicle Road and Bridge, Job and Family Services, 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).
5. Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

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

	General Fund	Motor Vehicle Road and Bridge	Job and Family Services	Board of Developmental Disabilities
GAAP Basis	\$15,680,118	\$2,123,881	\$3,006,252	\$2,848,772
Revenue Accruals	(2,761,040)	26,756	(167,990)	4,386
Expenditure Accruals	(24,015)	(245,617)	(280,210)	216,205
Encumbrances	(1,353,297)	(350,765)	(1,027)	
Decrease in Fair Market Value - 2019	(45,381)			
Increase in Fair Market Value - 2020	(71,637)			
Agency Fund Cash Allocation - 2019	258,942	24,717	146,452	313,563
Agency Fund Cash Allocation - 2020	(254,996)	(22,369)	(133,268)	(284,377)
Advances	63,004			
Perspective Budgeting Difference**	652,494			
Budget Basis	<u>\$12,144,192</u>	<u>\$1,556,603</u>	<u>\$2,570,209</u>	<u>\$3,098,549</u>

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

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	\$ 1,353,297
Motor Vehicle Road & Bridge	350,765
Job and Family Services	1,027
Other Governmental Funds	829,538
Total Governmental Funds	\$ 2,534,627
Business-Type Funds	
Water Fund	\$ 3,477,968
Sewer Fund	2,302,300
Total Enterprise Funds	\$ 5,780,268
Total	\$ 8,314,895

Contractual Commitments

As of December 31, 2020, the County had contractual commitments outstanding for the following projects:

	Spent through December 31, 2020	Remaining Commitment
Enterprise Funds:		
Water Fund:		
Admin Building Renovations	\$ 660,172	\$ 669,080
HVAC Upgrade & Replacement	68,044	36,783
W18-2 Buffalo Soldiers Monument Water Ext	134,112	14,838
NWR Softening Treatment Plant Upgrade	726,721	790,179
AMI Meter Replacement	92,902	385,257
Professional Services Various Projects	370,210	629,790
Sewer Fund:		
Admin Building Renovations	\$ 806,877	\$ 817,765
HVAC Upgrade & Replacement	83,166	44,957
WRRF Facilities Master Plan	466,222	51,385
Professional Services Various Projects	34,285	465,715

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 2020 for litigation settled were not material.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

The County participates in a number of Federal and State assisted grant programs. The major programs are through the Ohio Department of Job and Family Services, the Ohio Department of Transportation, the Ohio Office of Budget and Management, and Area 7 Workforce Investment Board. 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 over 500 local governments who pool risk for property, liability and public official liability.

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

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

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

The County is also exposed to a risk of loss related to employee health care costs. On September 1, 1994, the County became self-insured for employee health care benefits. The program is administered by United Health Care, Inc., in Minneapolis, Minnesota, which provides claims review, processing services and maintains its own provider network. The self-insurance program is accounted for in the Internal Service Fund. The County has recorded a liability for incurred but unreported claims at year end based on an actuarial estimate by United Health Care, Inc. The County has purchased stop-loss insurance coverage of \$125,000 per insured individual to limit the County's liability. A summary of the liability for unpaid health care claims over the past two years follows:

Year	January 1 Liability	Current Claims	Claim Payments	December 31 Liability
2019	1,267,229	14,881,141	(15,027,829)	1,120,541
2020	1,120,541	15,129,852	(15,117,952)	1,132,441

NOTE O -- JOINT VENTURE

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

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

NOTE P -- JOINTLY GOVERNED ORGANIZATIONS

Montgomery Greene County Local Emergency Response Council (MGCLERC): The MGCLERC is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene Counties. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such numbers of members as the State considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, firefighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. The LEPC exercises total control over operations including budgeting, appropriating, contracting and designing management. Each participant's degree of control is limited to its representation in the LEPC. All revenues are generated from State and Federal funding. Montgomery County is acting as fiscal agent for the LEPC. The County did not pay any monies to the LEPC during 2020, and has no ongoing financial responsibility to the Council. Financial information can be obtained by writing to the Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio, 45422-1027.

Southwest Ohio Council of Governments: The Southwest Ohio Council of Governments (the Council) was created by the Board of Developmental Disabilities of Butler, Hamilton, Clermont and Warren Counties. Any other County Board of Developmental Disabilities (BODD) may petition for membership to the Council, however member ship must be approved by two-thirds vote of the Council members. The Council consists of six members, one member for each participating County BODD. The role of the Council is to coordinate the power and duties of the member BODDs to better serve and benefit persons with developmental disabilities within the participating counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. The County paid \$708,023 to the Council during 2020. Financial information may be obtained from the Council at 1910 Fairgrove Avenue Suite E, Hamilton, Ohio 45011.

NOTE Q - FUND BALANCE

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

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

Fund Balances	General	Motor Vehicle Road & Bridge	Job & Family Services	Board of Developmental Disabilities	Other Governmental	Total
<i>Nonspendable</i>						
Trust Funds	\$364,736				\$70,800	\$435,536
Prepaid Items	563,071	\$118,052	\$57,377	\$4,605,922	87,983	5,432,405
<i>Total Nonspendable</i>	<u>927,807</u>	<u>118,052</u>	<u>57,377</u>	<u>4,605,922</u>	<u>158,783</u>	<u>5,867,941</u>
<i>Restricted For</i>						
Road and Bridge		14,647,670				14,647,670
Public Assistance			19,102,921		213,438	19,316,359
Developmental Disabilities				24,968,463		24,968,463
Dog and Kennel					1,398,148	1,398,148
Other Legislative & Executive Programs					3,465,300	3,465,300
Conservation & Recreation Programs					6,193,707	6,193,707
Community & Economic Development					2,381,317	2,381,317
Mental Health Services					82,084	82,084
Public Safety Programs					2,571,232	2,571,232
Hospital Support					64,731	64,731
Court Programs					5,528,204	5,528,204
Other Programs					121,325	121,325
Debt Service Payments					1,391,646	1,391,646
<i>Total Restricted</i>		<u>14,647,670</u>	<u>19,102,921</u>	<u>24,968,463</u>	<u>23,411,132</u>	<u>82,130,186</u>
<i>Committed For</i>						
County Home					909,730	909,730
Debt Service Payments					45,063	45,063
Capital Projects					5,025,323	5,025,323
<i>Total Committed</i>					<u>5,980,116</u>	<u>5,980,116</u>
<i>Assigned For</i>						
Outstanding Encumbrances:						
Parks and Trails	14,155					14,155
Court Services	113,489					113,489
General Government	530,895					530,895
Law Enforcement	50,087					50,087
Veteran Services	281					281
Subsequent Appropriations	4,668,077					4,668,077
<i>Total Assigned</i>	<u>5,376,984</u>					<u>5,376,984</u>
<i>Unassigned</i>	<u>52,527,764</u>					<u>52,527,764</u>
Total Fund Balances	<u>\$58,832,555</u>	<u>\$14,765,722</u>	<u>\$19,160,298</u>	<u>\$29,574,385</u>	<u>\$29,550,031</u>	<u>\$151,882,991</u>

Stabilization Arrangement: The Commissioners previously established a budget stabilization fund, permitted by the Ohio Revised Code. The fund is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditure. The budget stabilization fund is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonable protect the County from long-term economic factors. The balance in the stabilization fund at December 31, 2020 was \$6,250,000.

GREENE COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020
(CONTINUED)

NOTE R – ASSET RETIREMENT OBLIGATION

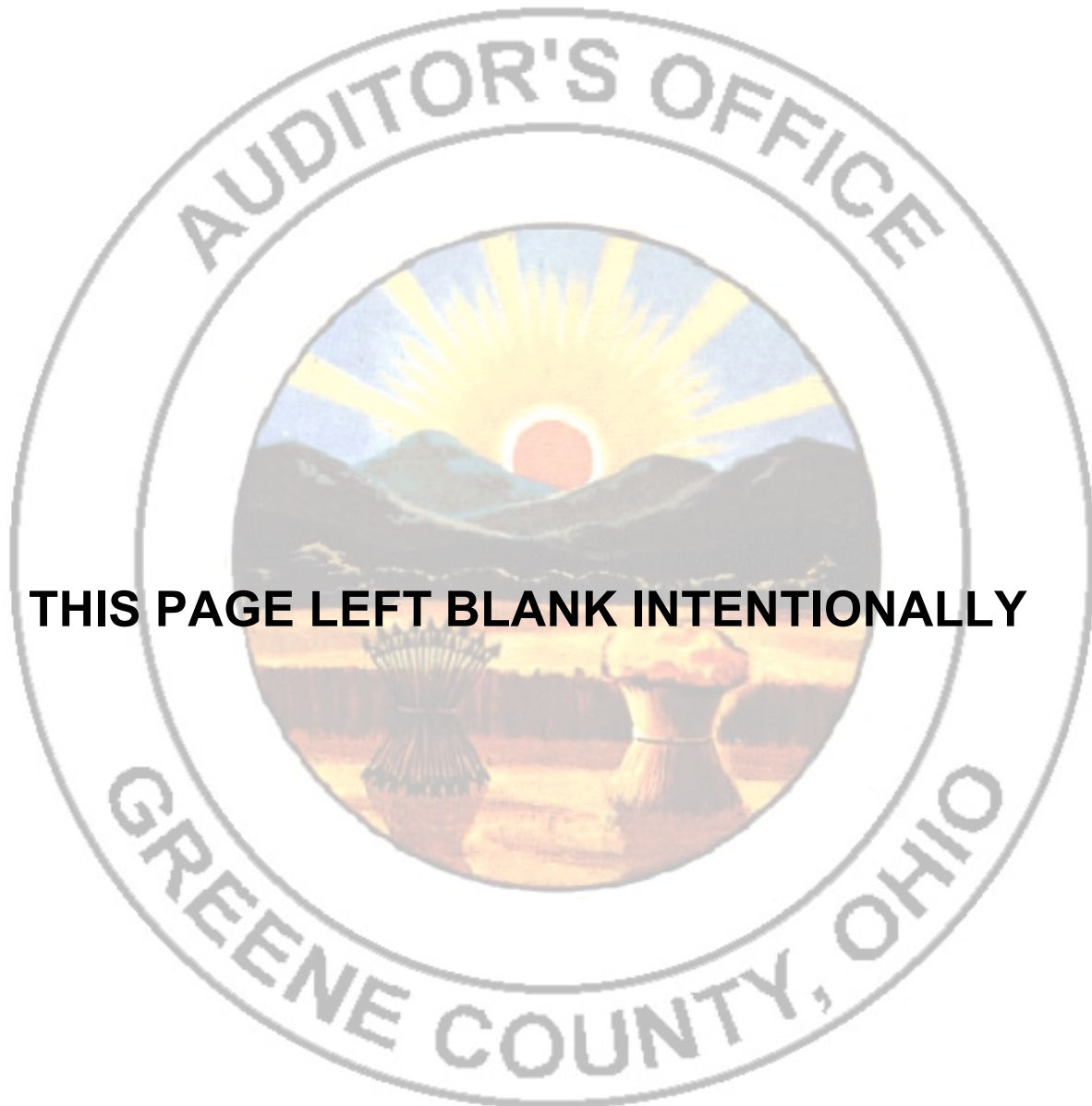
Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewage treatment system to the Ohio EPA for approval. Through this permitting process, the County would be responsible to address any public safety issues associated with their sewage treatment facilities and the permit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

NOTE S – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures may impact subsequent periods of the County. The ultimate impact on the County's future operating costs, receipts, and any recovery from emergency funding, either federal or state, cannot be reasonable estimated at this time.

NOTE T – SUBSEQUENT EVENTS

On May 20, 2021, the County passed a resolution authorizing the closing of Greenwood Manor County Home due to the population being too small for economical and efficient operation, and the elimination of 49 positions, effective July 30, 2021.



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

**GREENE COUNTY, OHIO
 REQUIRED SUPPLEMENTARY INFORMATION
 CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
 REPORTED USING THE MODIFIED APPROACH
 AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020**

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

County Roads

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

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

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

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

It is the policy of the County Engineer that 90% of County roads are to be maintained in a condition of fair or better using the Physical Condition Rating and that a condition assessment using the Physical Condition Rating for County roads is performed annually. An assessment of County roads using the Financial Condition Ranking is to be performed at least once every three years. The following summarizes the Physical Condition Rating of County roads as of December 31, 2020, 2019 and 2018:

<u>Condition Assessment</u>	<u>2020</u>		<u>2019</u>		<u>2018</u>	
	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>	<u>Lane Miles</u>	<u>% of Lane Miles</u>
Fair or Better	324	100%	324	100%	324	100%
Less than Fair	0	0%	0	0%	0	0%

**GREENE COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
CONDITION ASSESSMENTS OF THE COUNTY'S INFRASTRUCTURE
REPORTED USING THE MODIFIED APPROACH
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020
(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>
2016	\$3,992,257	\$3,098,092	\$894,165
2017	3,691,668	3,157,384	534,284
2018	4,234,422	3,824,772	409,650
2019	4,241,778	3,707,713	534,065
2020	7,140,230	4,997,618	2,142,612

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, 2020, 2019 and 2018:

<u>Condition Assessment</u>	<u>2020</u>		<u>2019</u>		<u>2018</u>	
	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>	<u>Number of Bridges</u>	<u>% of Bridges</u>
Fair or Better	282	99%	282	99%	281	99%
Less than Fair	1	1%	1	1%	2	1%

The bridge with a condition assessment of less than fair is currently closed due to its condition.

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

<u>Year</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Difference</u>
2016	\$1,174,724	\$1,010,115	\$164,609
2017	95,800	24,867	70,933
2018	422,180	305,869	116,311
2019	582,825	257,960	324,865
2020	2,207,825	1,224,805	983,020

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

	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.381537%	\$ 44,472,486	\$ 41,694,369	106.66%	86.36%
2015	0.381537%	45,499,986	46,364,217	98.14%	86.45%
2016	0.377226%	65,340,271	46,995,875	139.03%	81.08%
2017	0.366487%	88,223,001	47,471,492	185.84%	77.25%
2018	0.362462%	56,863,243	47,789,592	118.99%	84.66%
2019	0.365425%	100,082,610	49,335,836	202.86%	74.70%
2020	0.356549%	70,474,428	50,134,407	140.57%	82.17%

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

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

Notes to Schedule:

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

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

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

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll	Contributions as a Percentage of Covered Payroll
2013	\$ 5,420,268	\$ (5,420,268)		\$ 41,694,369	13.00%
2014	5,563,706	(5,563,706)		46,364,217	12.00%
2015	5,639,505	(5,639,505)		46,995,875	12.00%
2016	5,696,579	(5,696,579)		47,471,492	12.00%
2017	6,212,647	(6,212,647)		47,789,592	13.00%
2018	6,907,017	(6,907,017)		49,335,836	14.00%
2019	7,018,817	(7,018,817)		50,134,407	14.00%
2020	6,860,182	(6,860,182)		49,001,300	14.00%

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

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

	County's Proportion of the Net OPEB Liability	County's Proportionate Share of the Net OPEB Liability	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2017	0.366949%	\$ 37,016,443	\$ 47,471,492	77.98%	54.05%
2018	0.348279%	37,820,557	47,789,592	79.14%	54.14%
2019	0.350772%	45,732,369	49,335,836	92.70%	46.33%
2020	0.342464%	47,303,105	50,134,407	94.35%	47.80%

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

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

Notes to Schedule:

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

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

In 2020, the single discount rate changed from 3.96% to 3.16% and the health care cost trend rate changed from 10.0% initial, 3.25% ultimate in 2029 to 10.5% initial, 3.50% ultimate in 2030.

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

	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	County's Covered Payroll (2)	Contributions as a Percentage of Covered Payroll
2016	\$ 954,548	\$ (954,548)		\$ 47,471,492	2.00%
2017	477,896	(477,896)		47,789,592	1.00%
2018				49,335,836	0.00%
2019				50,134,407	0.00%
2020				49,001,300	0.00%

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

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

**COMBINING STATEMENTS AND
INDIVIDUAL FUND SCHEDULES**

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

The following are the County's non-major governmental funds, for the year ending December 31, 2020:

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

FEMA – To account for revenue and expenditures reimbursed by the grantor for state or federal declared disasters within the County.

Local Coronavirus Relief Fund – To account for revenues and expenditures restricted by the requirements of the CARES Act.

SPECIAL REVENUE FUNDS – CONTINUED

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

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

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

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

DEBT SERVICE FUNDS

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

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

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

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

PERMANENT FUND

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

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

GREENE COUNTY, OHIO
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS BY FUND TYPE
 DECEMBER 31, 2020

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund	Permanent Fund	Total Non-major Governmental Funds
			General Purpose Capital Improvement	Chase Stewart	
ASSETS:					
Equity in Pooled Cash and Cash Equivalents	\$ 21,613,057	\$ 1,205,991	\$ 5,099,989	\$ 91,010	\$ 28,010,047
Cash and Cash Equivalents in Segregated Accounts	987,431				987,431
Receivables (Net of Allowance for Uncollectibles)					
Taxes	13,143,551	333,339			13,476,890
Accounts	491,313				491,313
Accrued Interest	294			90	384
Due from Other Funds	49,978				49,978
Prepaid Items	87,983				87,983
Due from Other Governments	2,599,903	461,436			3,061,339
Total Assets	\$ 38,973,510	\$ 2,000,766	\$ 5,099,989	\$ 91,100	\$ 46,165,365
LIABILITIES:					
Accounts Payable	\$ 415,503				\$ 415,503
Accrued Wages and Benefits	392,954				392,954
Due to Other Governments			\$ 41,666		41,666
Interfund Payable	159,801		33,000		192,801
Due to Other Funds	35,143				35,143
Total Liabilities	1,003,401		74,666		1,078,067
DEFERRED INFLOWS OF RESOURCES:					
Property Taxes	12,965,414	\$ 333,339			13,298,753
Unavailable Revenue	2,007,796	230,718			2,238,514
Total Deferred Inflows of Resources	14,973,210	564,057			15,537,267
FUND BALANCES:					
Nonspendable	87,983			\$ 70,800	158,783
Restricted	21,999,186	1,391,646		20,300	23,411,132
Committed	909,730	45,063	5,025,323		5,980,116
Total Fund Balances	22,996,899	1,436,709	5,025,323	91,100	29,550,031
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 38,973,510	\$ 2,000,766	\$ 5,099,989	\$ 91,100	\$ 46,165,365

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020**

	<u>Dog and Kennel</u>	<u>Other Legislative and Executive Programs</u>	<u>Conservation and Recreation Programs</u>	<u>Community Mental Health</u>
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,415,998	\$ 3,553,081	\$ 6,146,624	\$ 102,471
Cash and Cash Equivalents in Segregated Accounts			95,526	
Receivables (Net of Allowance for Uncollectibles)				
Taxes				4,364,770
Accounts	7,691			
Accrued Interest				
Due from Other Funds			8,714	
Prepaid Items	4,235	4,352	10,918	
Due from Other Governments				247,566
Total Assets	<u>\$ 1,427,924</u>	<u>\$ 3,557,433</u>	<u>\$ 6,261,782</u>	<u>\$ 4,714,807</u>
LIABILITIES:				
Accounts Payable	\$ 1,883	\$ 66,134	\$ 32,862	
Accrued Wages and Benefits	22,294	21,595	15,042	
Interfund Payable				
Due to Other Funds	1,364	52	539	
Total Liabilities	<u>25,541</u>	<u>87,781</u>	<u>48,443</u>	
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes				\$ 4,306,227
Unavailable Revenue			8,714	326,496
Total Deferred Inflows of Resources			<u>8,714</u>	<u>4,632,723</u>
FUND BALANCES:				
Nonspendable	4,235	4,352	10,918	
Restricted	1,398,148	3,465,300	6,193,707	82,084
Committed				
Total Fund Balances	<u>1,402,383</u>	<u>3,469,652</u>	<u>6,204,625</u>	<u>82,084</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,427,924</u>	<u>\$ 3,557,433</u>	<u>\$ 6,261,782</u>	<u>\$ 4,714,807</u>

Community and Economic Development Programs	Public Safety Programs	County Home	Hospital Levy	Juvenile Court Programs	Common Pleas Court Programs
\$ 2,413,754	\$ 1,686,907 878,525	\$ 994,326	\$ 81,358	\$ 1,328,831 3,932	\$ 3,526,794 9,448
470	80,544 294 5,941	388,924	3,425,428		13,684
4,857	9,915	20,355		20,177	400
29,247	202,944		200,442	1,136,279	8,694
<u>\$ 2,448,328</u>	<u>\$ 2,865,070</u>	<u>\$ 1,403,605</u>	<u>\$ 3,707,228</u>	<u>\$ 2,489,219</u>	<u>\$ 4,069,915</u>
\$ 44,725 17,000	\$ 47,194 56,736 119,801	\$ 124,356 111,273		\$ 39,844 81,644	\$ 55,195 44,971
429	2,037	258		2,183	
<u>62,154</u>	<u>225,768</u>	<u>235,887</u>		<u>123,671</u>	<u>100,166</u>
	58,155	237,633	\$ 3,379,780 262,717	511,785	266,437
	<u>58,155</u>	<u>237,633</u>	<u>3,642,497</u>	<u>511,785</u>	<u>266,437</u>
4,857	9,915	20,355		20,177	8,694
2,381,317	2,571,232		64,731	1,833,586	3,694,618
		909,730			
<u>2,386,174</u>	<u>2,581,147</u>	<u>930,085</u>	<u>64,731</u>	<u>1,853,763</u>	<u>3,703,312</u>
<u>\$ 2,448,328</u>	<u>\$ 2,865,070</u>	<u>\$ 1,403,605</u>	<u>\$ 3,707,228</u>	<u>\$ 2,489,219</u>	<u>\$ 4,069,915</u>

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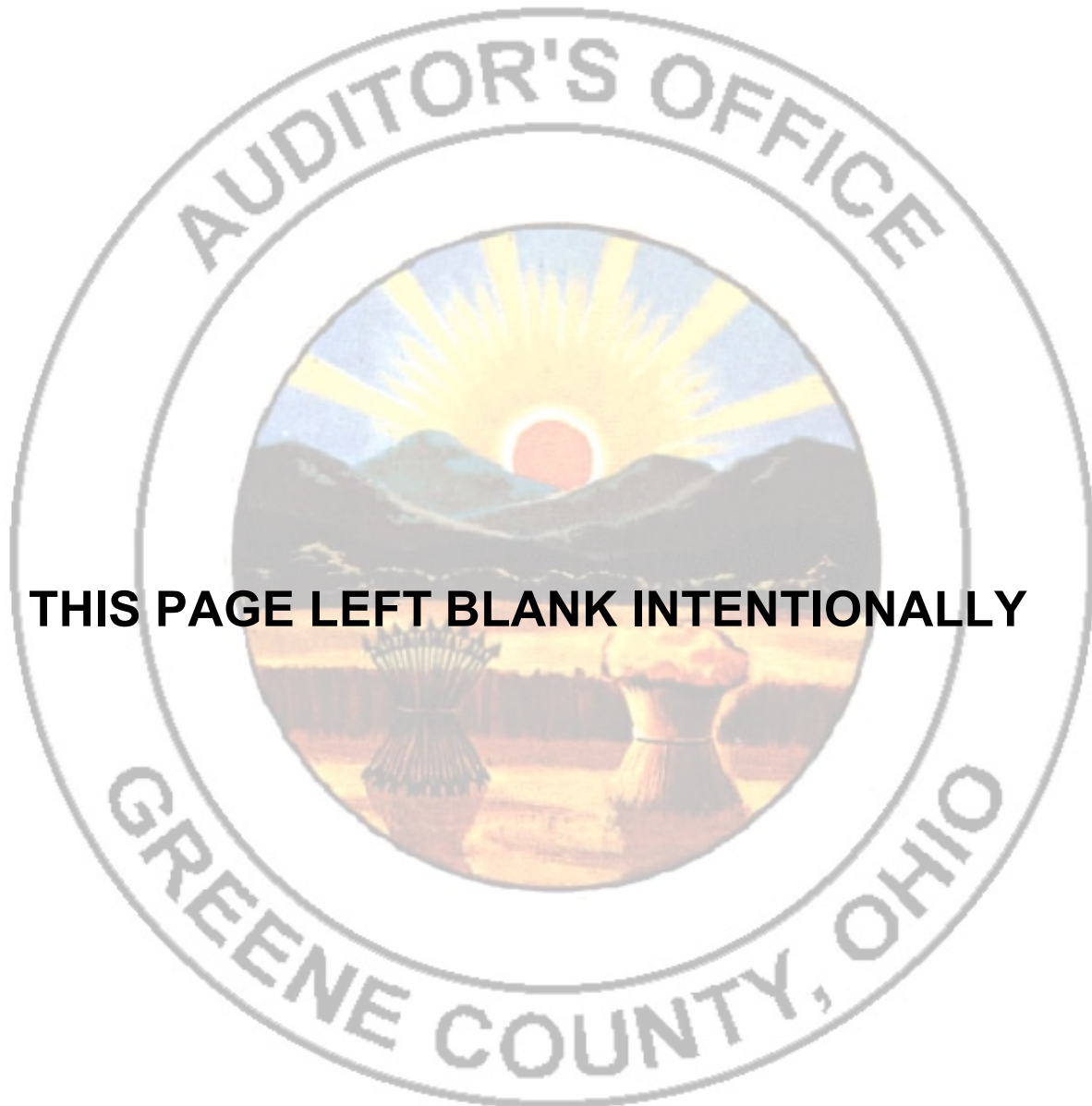
**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020**

	<u>Family and Children First Council</u>	<u>Council on Aging</u>	<u>FEMA</u>	<u>Total Nonmajor Special Revenue</u>
ASSETS:				
Equity in Pooled Cash and Cash Equivalents	\$ 238,530	\$ 124,383		\$ 21,613,057
Cash and Cash Equivalents in Segregated Accounts				987,431
Receivables (Net of Allowance for Uncollectibles)				
Taxes		5,353,353		13,143,551
Accounts				491,313
Accrued Interest				294
Due from Other Funds	34,923			49,978
Prepaid Items	4,480			87,983
Due from Other Governments	9,160	238,555	\$ 24,815	2,599,903
Total Assets	<u>\$ 287,093</u>	<u>\$ 5,716,291</u>	<u>\$ 24,815</u>	<u>\$ 38,973,510</u>
LIABILITIES:				
Accounts Payable	\$ 3,310			\$ 415,503
Accrued Wages and Benefits	22,399			392,954
Interfund Payable	40,000			159,801
Due to Other Funds	3,466		\$ 24,815	35,143
Total Liabilities	<u>69,175</u>		<u>24,815</u>	<u>1,003,401</u>
DEFERRED INFLOWS OF RESOURCES:				
Property Taxes		\$ 5,279,407		12,965,414
Unavailable Revenue		335,859		2,007,796
Total Deferred Inflows of Resources		<u>5,615,266</u>		<u>14,973,210</u>
FUND BALANCES:				
Nonspendable	4,480			87,983
Restricted	213,438	101,025		21,999,186
Committed				909,730
Total Fund Balances	<u>217,918</u>	<u>101,025</u>		<u>22,996,899</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 287,093</u>	<u>\$ 5,716,291</u>	<u>\$ 24,815</u>	<u>\$ 38,973,510</u>

(Concluded)

**GREENE COUNTY, OHIO
COMBINING BALANCE SHEET
NON-MAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2020**

	Various Purpose Long-Term Obligation Bonds	Tax Incentive Project Debt	Total Nonmajor Debt Service
	<u> </u>	<u> </u>	<u> </u>
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 45,063	\$ 1,160,928	\$ 1,205,991
Receivables (Net of Allowance for Uncollectibles)			
Taxes		333,339	333,339
Due from Other Governments		461,436	461,436
Total Assets	<u><u>\$ 45,063</u></u>	<u><u>\$ 1,955,703</u></u>	<u><u>\$ 2,000,766</u></u>
 DEFERRED INFLOWS OF RESOURCES:			
Property Taxes		\$ 333,339	\$ 333,339
Unavailable Revenue		230,718	230,718
Total Deferred Inflows of Resources		<u>564,057</u>	<u>564,057</u>
 FUND BALANCES:			
Restricted		1,391,646	1,391,646
Committed	\$ 45,063		45,063
Total Fund Balances	<u>45,063</u>	<u>1,391,646</u>	<u>1,436,709</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 45,063</u></u>	<u><u>\$ 1,955,703</u></u>	<u><u>\$ 2,000,766</u></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, 2020

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Capital Projects Fund		Permanent Fund	Total Non-major Governmental Funds
			General Purpose Capital Improvement	Chase Stewart		
REVENUES:						
Taxes	\$ 13,452,732	\$ 333,564				\$ 13,786,296
Charges for Services	8,348,989					8,348,989
Licenses and Permits	450,868					450,868
Fines and Forfeitures	404,278					404,278
Intergovernmental	19,679,167	463,365				20,142,532
Investment Earnings	28,421			\$ 1,064		29,485
Other	498,364		\$ 50,222		1,064	548,586
Total Revenues	42,862,819	796,929	50,222	1,064		43,711,034
EXPENDITURES:						
Current:						
General Government:						
Legislative and Executive	2,148,184	26,093				2,174,277
Judicial	284,085					284,085
Public Safety	14,226,155					14,226,155
Public Works	156,317					156,317
Health	9,086,131					9,086,131
Human Services	10,315,006					10,315,006
Conservation and Recreation	1,324,120					1,324,120
Community and Economic Development	2,332,238					2,332,238
Other	1,008,419					1,008,419
Capital Outlay			250			250
Debt Service:						
Principal Retirements	3,490,000					3,490,000
Interest and Fiscal Charges	696,232		1,117			697,349
Total Expenditures	40,880,655	4,212,325	1,367			45,094,347
Excess of Revenues Over (Under) Expenditures	1,982,164	(3,415,396)	48,855	1,064		(1,383,313)
OTHER FINANCING SOURCES AND USES:						
Transfers In	506,077	2,574,188	2,000,000			5,080,265
Transfers Out	(1,355,021)					(1,355,021)
Total Other Financing Sources and Uses	(848,944)	2,574,188	2,000,000			3,725,244
Net Change in Fund Balance	1,133,220	(841,208)	2,048,855	1,064		2,341,931
Fund Balance (Deficit) at Beginning of Year	21,863,679	2,277,917	2,976,468	90,036		27,208,100
Fund Balance (Deficit) at End of Year	\$ 22,996,899	\$ 1,436,709	\$ 5,025,323	\$ 91,100		\$ 29,550,031

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Dog and Kennel	Other Legislative and Executive Programs	Conservation and Recreation Programs	Community Mental Health
REVENUES:				
Taxes				\$ 4,207,188
Charges for Services	\$ 754,948	\$ 1,426,039	\$ 1,022,725	
Licenses and Permits		10		
Fines and Forfeitures	14,236	349,604		
Intergovernmental	1,200	291,560	1,016,194	498,241
Investment Earnings			25,280	
Other	37,920	13,568	163,413	
Total Revenues	808,304	2,080,781	2,227,612	4,705,429
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive	46,051	1,651,146		
Judicial				
Public Safety				
Public Works				
Health	653,326			4,713,172
Human Services				
Conservation and Recreation			1,112,163	
Community and Economic Development				
Other				
Total Expenditures	699,377	1,651,146	1,112,163	4,713,172
Excess of Revenues Over (Under) Expenditures	108,927	429,635	1,115,449	(7,743)
OTHER FINANCING SOURCES AND USES:				
Transfers In		619		
Transfers Out			(1,355,021)	
Total Other Financing Sources and Uses		619	(1,355,021)	
Net Change in Fund Balance	108,927	430,254	(239,572)	(7,743)
Fund Balance (Deficit) at Beginning of Year	1,293,456	3,039,398	6,444,197	89,827
Fund Balance (Deficit) at End of Year	\$ 1,402,383	\$ 3,469,652	\$ 6,204,625	\$ 82,084

Community and Economic Development Programs	Public Safety Programs	County Home	Hospital Levy	Juvenile Court Programs	Common Pleas Court Programs
\$ 780,619	\$ 860,178	\$ 3,374,873	\$ 3,303,966	\$ 59,298	\$ 847,778
	450,858			9,969	408
411,109	30,061	594,438	403,794	2,637,960	1,252,045
	1,130,638				
	3,141				
4,334	93,634	133,771		21,687	15,246
<u>1,196,062</u>	<u>2,568,510</u>	<u>4,103,082</u>	<u>3,707,760</u>	<u>2,728,914</u>	<u>2,115,477</u>
	2,565,444			2,633,123	1,825,115
			3,713,664		
1,177,909		3,903,563			
<u>1,177,909</u>	<u>2,565,444</u>	<u>3,903,563</u>	<u>3,713,664</u>	<u>2,633,123</u>	<u>1,825,115</u>
18,153	3,066	199,519	(5,904)	95,791	290,362
1,399	257,369				
<u>1,399</u>	<u>257,369</u>				
19,552	260,435	199,519	(5,904)	95,791	290,362
2,366,622	2,320,712	730,566	70,635	1,757,972	3,412,950
<u>\$ 2,386,174</u>	<u>\$ 2,581,147</u>	<u>\$ 930,085</u>	<u>\$ 64,731</u>	<u>\$ 1,853,763</u>	<u>\$ 3,703,312</u>

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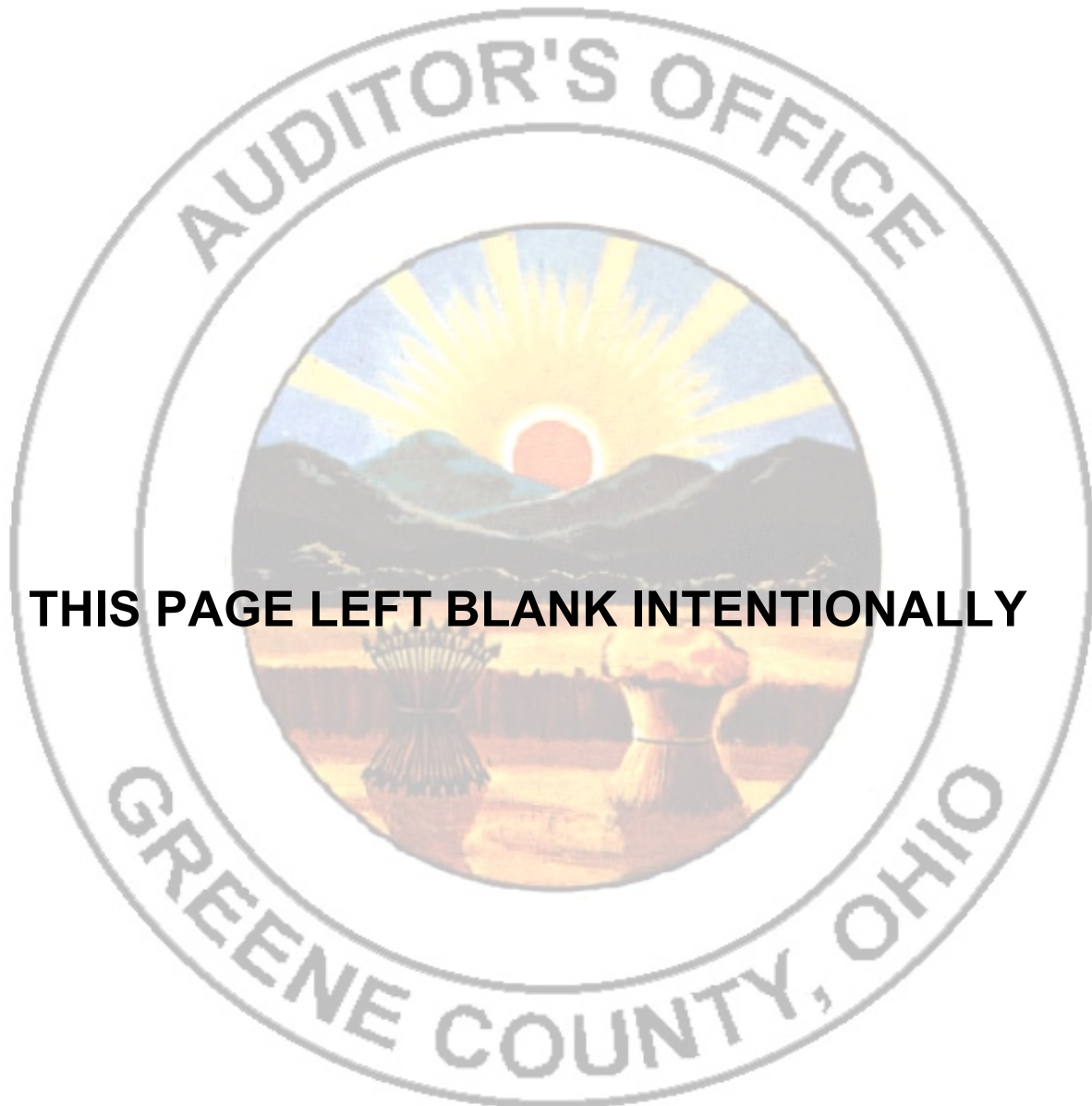
GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Family and Children First Council	Council on Aging	FEMA	Local Coronavirus Relief	Total Nonmajor Special Revenue
REVENUES:					
Taxes		\$ 5,160,959			\$ 13,452,732
Charges for Services	\$ 3,150				8,348,989
Licenses and Permits					450,868
Fines and Forfeitures					404,278
Intergovernmental	388,361	484,500	\$ 503,997	\$ 10,065,130	19,679,167
Investment Earnings					28,421
Other	14,791				498,364
Total Revenues	<u>406,302</u>	<u>5,645,459</u>	<u>503,997</u>	<u>10,065,130</u>	<u>42,862,819</u>
EXPENDITURES:					
Current:					
General Government:					
Legislative and Executive				450,987	2,148,184
Judicial				284,085	284,085
Public Safety				7,202,473	14,226,155
Public Works				156,317	156,317
Health				5,969	9,086,131
Human Services	651,730	5,654,223		105,490	10,315,006
Conservation and Recreation				211,957	1,324,120
Community and Economic Development				1,154,329	2,332,238
Other			503,997	504,422	1,008,419
Total Expenditures	<u>651,730</u>	<u>5,654,223</u>	<u>503,997</u>	<u>10,076,029</u>	<u>40,880,655</u>
Excess of Revenues Over (Under) Expenditure	(245,428)	(8,764)		(10,899)	1,982,164
OTHER FINANCING SOURCES AND USES:					
Transfers In	235,791			10,899	506,077
Transfers Out					(1,355,021)
Total Other Financing Sources and Uses	<u>235,791</u>			<u>10,899</u>	<u>(848,944)</u>
Net Change in Fund Balance	(9,637)	(8,764)			1,133,220
Fund Balance (Deficit) at Beginning of Year	227,555	109,789			21,863,679
Fund Balance (Deficit) at End of Year	<u>\$ 217,918</u>	<u>\$ 101,025</u>			<u>\$ 22,996,899</u>

(Concluded)

GREENE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Various Purpose Long- Term Obligation Bonds	Tax Incentive Project Debt	Total Nonmajor Debt Service
	<u> </u>	<u> </u>	<u> </u>
REVENUES:			
Taxes		\$ 333,564	\$ 333,564
Intergovernmental		463,365	463,365
Total Revenues		<u>796,929</u>	<u>796,929</u>
 EXPENDITURES:			
Current:			
General Government:			
Legislative and Executive		26,093	26,093
Debt Service:			
Principal Retirements	\$ 2,835,000	655,000	3,490,000
Interest and Fiscal Charges	414,816	281,416	696,232
Total Expenditures	<u>3,249,816</u>	<u>962,509</u>	<u>4,212,325</u>
 Excess of Revenues Over (Under) Expenditures	<u>(3,249,816)</u>	<u>(165,580)</u>	<u>(3,415,396)</u>
 OTHER FINANCING SOURCES AND USES:			
Transfers In	2,260,743	313,445	2,574,188
Total Other Financing Sources and Uses	<u>2,260,743</u>	<u>313,445</u>	<u>2,574,188</u>
 Net Change in Fund Balance	(989,073)	147,865	(841,208)
 Fund Balance (Deficit) at Beginning of Year	<u>1,034,136</u>	<u>1,243,781</u>	<u>2,277,917</u>
 Fund Balance (Deficit) at End of Year	<u>\$ 45,063</u>	<u>\$ 1,391,646</u>	<u>\$ 1,436,709</u>



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**MAKING A DIFFERENCE
FOR GREENE COUNTY**

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

CUSTODIAL FUNDS

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

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

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

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

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

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

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

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

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

**GREENE COUNTY, OHIO
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2020**

	Undivided Tax	District Board of Health	Park District
ASSETS:			
Equity in Pooled Cash and Cash Equivalents	\$ 5,631,561	\$ 10,350,117	\$ 2,659,884
Cash and Cash Equivalents in Segregated Accounts			
Taxes Receivable	262,141,094		
Special Assessments Receivable	7,134,255		
Due from Other Governments	6,194,827		
Total Assets	281,101,737	10,350,117	2,659,884
LIABILITIES:			
Due to Other Governments	5,876,932		
DEFERRED INFLOWS OF RESOURCES:			
Property Taxes	262,141,094		
Special Assessments	7,134,255		
Total Deferred Inflows of Resources	269,275,349		
NET POSITION:			
Restricted for Individuals, Organizations and Other Governments	\$ 5,949,456	\$ 10,350,117	\$ 2,659,884

Soil & Water Conservation	Regional Planning Commission	Family and Children First Council	Segregated Custodial	Other Custodial	Total
\$ 389,067	\$ 179,328	\$ 353,833	\$ 1,718,314	\$ 533,407	\$ 20,097,197
					1,718,314
					262,141,094
					7,134,255
					6,194,827
<u>389,067</u>	<u>179,328</u>	<u>353,833</u>	<u>1,718,314</u>	<u>533,407</u>	<u>297,285,687</u>
				523,469	6,400,401
					262,141,094
					7,134,255
					<u>269,275,349</u>
<u>\$ 389,067</u>	<u>\$ 179,328</u>	<u>\$ 353,833</u>	<u>\$ 1,718,314</u>	<u>\$ 9,938</u>	<u>\$ 21,609,937</u>

GREENE COUNTY, OHIO
COMBINING STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Undivided Tax</u>	<u>District Board of Health</u>	<u>Park District</u>
ADDITIONS:			
Amounts Received as Fiscal Agent		\$ 9,276,761	\$ 4,227,131
Property Taxes Collections for Other Governments	\$ 245,549,900		
Special Assessments Collections for Other Governments	4,551,174		
Intergovernmental	12,728,864		
License, Permits and Fees for Other Governments			
Fines and Forfeitures for Other Governments			
Sheriff Sales Collections for Others			
Other			
Total Additions	<u>262,829,938</u>	<u>9,276,761</u>	<u>4,227,131</u>
DEDUCTIONS			
Distributions as Fiscal Agent		7,425,228	4,094,351
Property Tax Distributions to Other Governments	245,235,623		
Special Assessments Distributions to Other Governments	4,547,557		
Distributions of State Funds to Other Governments	11,576,721		
Distributions of CARES Funds to Other Governments			
Licenses, Permits, and Fees of Distributions to Other Governments			
Fines and Forfeitures Distributions to Other Governments			
Sheriff Sales Distributions to Other Governments			
Distributions to Individuals			
Total Deductions	<u>261,359,901</u>	<u>7,425,228</u>	<u>4,094,351</u>
Change in Net Position	1,470,037	1,851,533	132,780
Net Position Beginning of Year	<u>4,479,419</u>	<u>8,498,584</u>	<u>2,527,104</u>
Net Position End of Year	<u>\$ 5,949,456</u>	<u>\$ 10,350,117</u>	<u>\$ 2,659,884</u>

<u>Soil & Water Conservation</u>	<u>Regional Planning Commission</u>	<u>Family and Children First Council</u>	<u>Segregated Custodial</u>	<u>Other Custodial</u>	<u>Total</u>
\$ 495,352	\$ 230,926	\$ 1,338,090			\$ 15,568,260
					245,549,900
					4,551,174
				\$ 11,488,681	24,217,545
			\$ 21,202,366	938,978	22,141,344
			1,697,314		1,697,314
			2,098,724		2,098,724
			886,026		886,026
<u>495,352</u>	<u>230,926</u>	<u>1,338,090</u>	<u>25,884,430</u>	<u>12,427,659</u>	<u>316,710,287</u>
406,590	209,094	1,246,224			13,381,487
					245,235,623
					4,547,557
					11,576,721
				11,488,681	11,488,681
			21,422,819	938,978	22,361,797
			1,867,236		1,867,236
			2,123,164		2,123,164
			846,855		846,855
<u>406,590</u>	<u>209,094</u>	<u>1,246,224</u>	<u>26,260,074</u>	<u>12,427,659</u>	<u>313,429,121</u>
88,762	21,832	91,866	(375,644)	0	3,281,166
300,305	157,496	261,967	2,093,958	9,938	18,328,771
<u>\$ 389,067</u>	<u>\$ 179,328</u>	<u>\$ 353,833</u>	<u>\$ 1,718,314</u>	<u>\$ 9,938</u>	<u>\$ 21,609,937</u>

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

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with (Negative)
	Original	Final		
REVENUES:				
Taxes	\$ 37,886,500	\$ 31,648,500	\$ 38,700,000	\$ 7,051,500
Charges for Services	7,320,500	7,320,500	7,917,098	596,598
Licenses and Permits	1,019,500	1,019,500	1,113,914	94,414
Fines and Forfeitures	265,400	265,400	271,333	5,933
Intergovernmental	5,485,000	3,552,000	6,510,057	2,958,057
Interest	1,835,300	1,835,300	2,482,469	647,169
Other	321,050	321,050	925,394	604,344
Total Revenues	54,133,250	45,962,250	57,920,265	11,958,015
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	859,949	883,039	804,439	78,600
Contractual Services	664,586	694,586	692,205	2,381
Materials and Supplies	4,000	4,000	721	3,279
Capital Outlay	2,250	2,250	0	2,250
Other	51,663	51,439	41,763	9,676
Total - Commissioners	1,582,448	1,635,314	1,539,128	96,186
Auditor				
Personal Services	844,227	844,227	775,572	68,655
Contractual Services	42,770	42,650	39,128	3,522
Materials and Supplies	7,700	7,700	5,121	2,579
Capital Outlay	24,513	26,991	21,555	5,436
Other	14,600	14,600	5,129	9,471
Total - Auditor	933,810	936,168	846,505	89,663
Treasurer				
Personal Services	445,160	445,160	415,066	30,094
Contractual Services	16,072	16,072	15,033	1,039
Materials and Supplies	4,543	4,503	3,834	669
Capital Outlay	3,300	3,300	3,002	298
Other	45,385	45,385	39,915	5,470
Total - Treasurer	514,460	514,420	476,850	37,570
Prosecuting Attorney				
Personal Services	2,171,617	2,171,617	2,035,670	135,947
Contractual Services	35,968	30,893	24,522	6,371
Materials and Supplies	18,843	22,037	19,312	2,725
Capital Outlay	40,121	43,612	42,929	683
Other	110,284	111,917	100,144	11,773
Total - Prosecuting Attorney	2,376,833	2,380,076	2,222,577	157,499
Budget Commission				
Other	500	500	319	181
Total - Budget Commission	500	500	319	181
Bureau of Inspection				
Contractual Services	80,000	80,000	79,716	284
Total - Bureau of Inspection	80,000	80,000	79,716	284
Data Processing				
Personal Services	1,076,268	1,113,032	1,071,620	41,412
Contractual Services	709,704	650,896	625,678	25,218
Materials and Supplies	11,000	11,000	8,150	2,850
Capital Outlay	150,000	175,000	149,894	25,106
Other	12,500	2,500	46	2,454
Total - Data Processing	1,959,472	1,952,428	1,855,388	97,040

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with (Negative)
	Original	Final		
Personnel				
Personal Services	350,157	353,668	302,998	50,670
Contractual Services	63,400	58,689	46,003	12,686
Materials and Supplies	1,900	1,886	1,036	850
Capital Outlay	6,549	7,735	7,654	81
Other	5,230	11,730	1,849	9,881
Total - Personnel	<u>427,236</u>	<u>433,708</u>	<u>359,540</u>	<u>74,168</u>
Microfilm				
Personal Services	175,320	175,320	159,396	15,924
Total - Microfilm	<u>175,320</u>	<u>175,320</u>	<u>159,396</u>	<u>15,924</u>
Service Garage				
Personal Services	190,499	212,588	200,467	12,121
Contractual Services	13,370	13,030	12,543	487
Materials and Supplies	65,971	52,275	51,970	305
Capital Outlay	3,000	3,000	2,680	320
Other	600	600	480	120
Total - Service Garage	<u>273,440</u>	<u>281,493</u>	<u>268,140</u>	<u>13,353</u>
Utilities				
Materials and Supplies	1,707,152	1,647,690	1,119,458	528,232
Total - Utilities	<u>1,707,152</u>	<u>1,647,690</u>	<u>1,119,458</u>	<u>528,232</u>
Records and Information				
Personal Services	271,125	271,125	229,423	41,702
Contractual Services	10,200	10,200	9,916	284
Materials and Supplies	1,637	1,677	1,455	222
Capital Outlay	1,500	1,680	1,471	209
Other	4,608	4,428	1,248	3,180
Total - Records and Information	<u>289,070</u>	<u>289,110</u>	<u>243,513</u>	<u>45,597</u>
Risk Management				
Personal Services	377,444	383,869	326,631	57,238
Contractual Services	25,500	22,000	19,021	2,979
Materials and Supplies	3,800	3,800	1,648	2,152
Capital Outlay	4,500	3,181	3,181	0
Other	2,200	430	430	0
Total - Risk Management	<u>413,444</u>	<u>413,280</u>	<u>350,911</u>	<u>62,369</u>
Insurance				
Contractual Services	414,700	414,700	400,219	14,481
Other	300	300	0	300
Total - Insurance	<u>415,000</u>	<u>415,000</u>	<u>400,219</u>	<u>14,781</u>
Miscellaneous				
Personal Services		462,895	424,951	37,944
Contractual Services	439,959	423,051	397,016	26,035
Materials and Supplies	10,000	18,500	1,430	17,070
Capital Outlay	160,088	183,270	171,439	11,831
Other	1,032,040	1,747,036	1,168,707	578,329
Total - Miscellaneous	<u>1,642,087</u>	<u>2,834,752</u>	<u>2,163,543</u>	<u>671,209</u>
Unclaimed Funds				
Other	369,552	369,552	700	368,852
Total - Unclaimed Funds	<u>369,552</u>	<u>369,552</u>	<u>700</u>	<u>368,852</u>
Board of Elections				
Personal Services	728,633	746,812	701,996	44,816
Contractual Services	208,053	281,789	269,335	12,454
Materials and Supplies	39,750	80,264	75,354	4,910
Capital Outlay	9,035	44,035	34,035	10,000
Other	238,350	335,144	161,606	173,538
Total - Board of Elections	<u>1,223,821</u>	<u>1,488,044</u>	<u>1,242,326</u>	<u>245,718</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with (Negative)
	Original	Final		
Building and Grounds				
Contractual Services				0
Capital Outlay	2,666,710	2,339,129	1,539,678	799,451
Other				0
Total - Building and Grounds	<u>2,666,710</u>	<u>2,339,129</u>	<u>1,539,678</u>	<u>799,451</u>
Maintenance and Operations				
Personal Services	1,549,929	1,551,542	1,232,194	319,348
Contractual Services	634,981	579,907	550,924	28,983
Materials and Supplies	415,304	442,688	429,424	13,264
Capital Outlay	102,413	102,756	101,480	1,276
Other	4,700	4,700	552	4,148
Total - Maintenance and Operations	<u>2,707,327</u>	<u>2,681,593</u>	<u>2,314,574</u>	<u>367,019</u>
Recorder				
Personal Services	435,737	435,737	395,284	40,453
Contractual Services	1,500	1,500	859	641
Materials and Supplies	1,500	1,500	1,126	374
Capital Outlay	0	0	0	0
Other	800	800	0	800
Total - Recorder	<u>439,537</u>	<u>439,537</u>	<u>397,269</u>	<u>42,268</u>
Total - Legislative and Executive	<u>20,197,219</u>	<u>21,307,114</u>	<u>17,579,750</u>	<u>3,727,364</u>
Judicial				
Court of Appeals				
Other	46,000	46,000	41,336	4,664
Total - Court of Appeals	<u>46,000</u>	<u>46,000</u>	<u>41,336</u>	<u>4,664</u>
Common Pleas Court				
Personal Services	1,886,982	1,911,909	1,872,411	39,498
Contractual Services	7,613	7,600	7,599	1
Materials and Supplies	9,945	9,907	9,796	111
Other	80,402	55,424	47,788	7,636
Total - Common Pleas Court	<u>1,984,942</u>	<u>1,984,840</u>	<u>1,937,594</u>	<u>47,246</u>
Juvenile Court				
Personal Services	2,656,935	2,656,935	2,368,486	288,449
Contractual Services	195,345	193,762	151,187	42,575
Materials and Supplies	28,723	28,564	13,184	15,380
Capital Outlay	158,174	158,174	157,974	200
Other	42,105	40,141	28,662	11,479
Total - Juvenile Court	<u>3,081,282</u>	<u>3,077,576</u>	<u>2,719,493</u>	<u>358,083</u>
Probate Court				
Personal Services	455,925	454,708	415,224	39,484
Contractual Services	16,100	17,300	13,373	3,927
Materials and Supplies	5,513	5,481	5,283	198
Other	4,311	4,311	2,736	1,575
Total - Probate Court	<u>481,849</u>	<u>481,800</u>	<u>436,616</u>	<u>45,184</u>
Clerk of Courts				
Personal Services	1,023,122	1,024,655	927,393	97,262
Contractual Services	27,770	23,345	22,489	856
Materials and Supplies	17,754	16,275	11,888	4,387
Capital Outlay	18400	16,866	10,835	6,031
Other	4,634	4,634	3,470	1,164
Total - Clerk of Courts	<u>1,091,680</u>	<u>1,085,775</u>	<u>976,075</u>	<u>109,700</u>
Xenia Municipal Court				
Personal Services	122,414	136,158	135,956	202
Contractual Services	54,219	45,000	45,000	0
Other	10,329	5,803	5,577	226
Total - Xenia Municipal Court	<u>186,962</u>	<u>186,961</u>	<u>186,533</u>	<u>428</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with (Negative)
	Original	Final		
Fairborn Municipal Court				
Personal Services	190,993	190,993	148,601	42,392
Contractual Services	56,220	56,220	55,845	375
Other	19,590	16,400	12,377	4,023
Total - Fairborn Municipal Court	<u>266,803</u>	<u>263,613</u>	<u>216,823</u>	<u>46,790</u>
Domestic Relations Court				
Personal Services	972,623	972,623	899,724	72,899
Contractual Services	59,000	63,100	61,653	1,447
Materials and Supplies	5,500	5,500	4,960	540
Capital Outlay	2,200	6,000	5,843	157
Other	14,500	6,600	6,120	480
Total - Domestic Relations Court	<u>1,053,823</u>	<u>1,053,823</u>	<u>978,300</u>	<u>75,523</u>
Public Defender				
Personal Services				0
Contractual Services	218,279	242,000	232,920	9,080
Materials and Supplies				0
Capital Outlay				0
Other				0
Total - Public Defender	<u>218,279</u>	<u>242,000</u>	<u>232,920</u>	<u>9,080</u>
Total - Judicial	<u>8,411,620</u>	<u>8,422,388</u>	<u>7,725,690</u>	<u>696,698</u>
Total - General Government:	<u>28,608,839</u>	<u>29,729,502</u>	<u>25,305,440</u>	<u>4,424,062</u>
Public Safety				
Coroner				
Personal Services	449,866	448,266	442,676	5,590
Contractual Services	224,956	236,956	217,027	19,929
Materials and Supplies	4,500	7,300	4,504	2,796
Other	7,200	6,000	4,079	1,921
Total - Coroner	<u>686,522</u>	<u>698,522</u>	<u>668,286</u>	<u>30,236</u>
Juvenile Detention				
Personal Services	1,226,085	1,228,687	1,059,429	169,258
Contractual Services	20,318	27,301	27,082	219
Materials and Supplies	25,043	15,988	15,967	21
Capital Outlay	10,242	12,817	12,523	294
Other	8,070	4,957	4,947	10
Total - Juvenile Detention	<u>1,289,758</u>	<u>1,289,750</u>	<u>1,119,948</u>	<u>169,802</u>
Sheriff - Administration				
Personal Services	1,995,376	1,995,376	939,807	1,055,569
Contractual Services	128,008	127,823	89,616	38,207
Materials and Supplies	77,750	77,500	57,022	20,478
Capital Outlay	50,000	50,000	45,642	4,358
Other	79,240	79,240	62,665	16,575
Total - Sheriff - Administration	<u>2,330,374</u>	<u>2,329,939</u>	<u>1,194,752</u>	<u>1,135,187</u>
Building Regulations				
Personal Services	1,180,666	1,175,666	1,142,181	33,485
Contractual Services	176,509	208,749	202,499	6,250
Materials and Supplies	7,146	7,036	5,633	1,403
Capital Outlay	6,920	5,720	1,000	4,720
Other	8,199	5,355	3,920	1,435
Total - Building Regulations	<u>1,379,440</u>	<u>1,402,526</u>	<u>1,355,233</u>	<u>47,293</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with (Negative)
	Original	Final		
Sheriff - Law Enforcement				
Personal Services	4,510,212	4,510,212	2,249,831	2,260,381
Contractual Services	238,364	211,348	184,681	26,667
Materials and Supplies	82,756	82,742	79,468	3,274
Capital Outlay	255,096	281,770	265,057	16,713
Other	51,981	51,981	28,351	23,630
Total - Sheriff - Law Enforcement	5,138,409	5,138,053	2,807,388	2,330,665
Sheriff - Corrections				
Personal Services	7,914,887	7,920,868	3,878,490	4,042,378
Contractual Services	952,072	946,027	730,631	215,396
Materials and Supplies	119,049	119,043	98,917	20,126
Capital Outlay	25,650	19,669	3,735	15,934
Other	31,315	37,100	28,258	8,842
Total - Sheriff - Corrections	9,042,973	9,042,707	4,740,031	4,302,676
Total - Public Safety	19,867,476	19,901,497	11,885,638	8,015,859
Public Works				
County Engineer				
Personal Services	95,849	95,850	86,697	9,153
Capital Outlay	34,136	45,294	42,896	2,398
Other	4,000	4,000	4,000	0
Total - County Engineer	133,985	145,144	133,593	11,551
Total - Public Works	133,985	145,144	133,593	11,551
Health				
Vital Statistics				
Other	1,300	1,388	1,388	0
Total - Vital Statistics	1,300	1,388	1,388	0
Other Health				
Other	444,341	444,341	444,340	1
Total - Other Health	444,341	444,341	444,340	1
Total - Health	445,641	445,729	445,728	1
Human Services				
Veteran's Service Commission				
Personal Services	738,196	738,196	629,101	109,095
Contractual Services	129,696	129,687	65,776	63,911
Materials and Supplies	15,240	15,237	12,382	2,855
Capital Outlay	12,750	15,321	13,973	1,348
Other	100,275	96,750	71,624	25,126
Total - Veteran's Service Commission	996,157	995,191	792,856	202,335
Total - Human Services	996,157	995,191	792,856	202,335
Conservation and Recreation				
Parks and Trails				
Personal Services	2,015,413	2,040,539	1,786,497	254,042
Contractual Services	389,164	373,663	286,113	87,550
Materials and Supplies	153,592	117,209	114,630	2,579
Capital Outlay	194,965	276,597	258,867	17,730
Other	22,215	13,999	13,369	630
Total - Parks and Trails	2,775,349	2,822,007	2,459,476	362,531

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with (Negative)
	Original	Final		
Agriculture				
Contractual Services	53,000	53,692	52,555	1,137
Other	524,000	524,000	507,913	16,087
Total - Agriculture	<u>577,000</u>	<u>577,692</u>	<u>560,468</u>	<u>17,224</u>
Total - Conservation and Recreation	<u>3,352,349</u>	<u>3,399,699</u>	<u>3,019,944</u>	<u>379,755</u>
Community and Economic Development				
Department of Development				
Personal Services	425,155	425,155	322,668	102,487
Contractual Services	16,433	16,021	5,212	10,809
Materials and Supplies	5,750	5,750	954	4,796
Capital Outlay	49,131	59,863	56,891	2,972
Other	47,470	497,273	474,100	23,173
Total - Department of Development	<u>543,939</u>	<u>1,004,062</u>	<u>859,825</u>	<u>144,237</u>
Total - Community and Economic Development	<u>543,939</u>	<u>1,004,062</u>	<u>859,825</u>	<u>144,237</u>
Total Expenditures	<u>53,948,386</u>	<u>55,620,824</u>	<u>42,443,024</u>	<u>13,177,800</u>
Excess of Revenues Over (Under) Expenditures	184,864	(9,658,574)	15,477,241	25,135,815
OTHER FINANCING SOURCES AND USES:				
Transfers In			832,494	832,494
Proceeds from Sale of Capital Assets			11,165	11,165
Advances In			136,604	136,604
Refund of Prior Year Expense			14,126	14,126
Transfers Out	(3,859,690)	(4,734,507)	(4,253,838)	480,669
Advances Out	(145,000)	(116,500)	(73,600)	42,900
Repayment of Loans to Other Governments			13,500	13,500
Loans to Other Governments		(13,500)	(13,500)	0
Total Other Financing Sources and Uses	<u>(4,004,690)</u>	<u>(4,864,507)</u>	<u>(3,333,049)</u>	<u>1,531,458</u>
Net Change in Fund Balance	(3,819,826)	(14,523,081)	12,144,192	26,667,273
Fund Balance (Deficit) at Beginning of Year <i>(Restated)</i>	35,650,393	35,650,393	35,650,393	
Prior Year Encumbrances Appropriated	<u>2,025,685</u>	<u>2,025,685</u>	<u>2,025,685</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 33,856,252</u>	<u>\$ 23,152,997</u>	<u>\$ 49,820,270</u>	<u>\$ 26,667,273</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
MOTOR VEHICLE, ROAD AND BRIDGE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 878,750	\$ 878,750	\$ 870,717	\$ (8,033)
Special Assessments	22,558	22,558	22,470	(88)
Charges for Services	175,000	175,000	290,819	115,819
Fines and Forfeitures	100,000	100,000	103,818	3,818
Intergovernmental	7,559,000	8,395,037	9,166,893	771,856
Interest	40,000	40,000	77,217	37,217
Other	5,500	5,500	43,556	38,056
Total Revenues	<u>8,780,808</u>	<u>9,616,845</u>	<u>10,575,490</u>	<u>958,645</u>
EXPENDITURES:				
Current:				
Public Works				
County Engineer - MVGT				
Personal Services	3,138,040	3,138,040	2,781,021	357,019
Contractual Services	494,361	513,289	464,287	49,002
Materials and Supplies	1,931,376	1,684,470	961,968	722,502
Capital Outlay	4,962,213	5,591,687	3,960,156	1,631,531
Other	101,820	101,135	319,518	(218,383)
Total - County Engineer - MVGT	<u>10,627,810</u>	<u>11,028,621</u>	<u>8,486,950</u>	<u>2,541,671</u>
County Engineer - Bridge				
Personal Services	302,497	302,584	272,218	30,366
Contractual Services	72,521	53,413	17,084	36,329
Materials and Supplies	255,660	250,000		250,000
Capital Outlay	1,264,450	1,133,472	485,341	648,131
Other	1,000	1,000		1,000
Total - County Engineer - Bridge	<u>1,896,128</u>	<u>1,740,469</u>	<u>774,643</u>	<u>965,826</u>
County Engineer - Ditches				
Contractual Services	98,174	98,174	18,008	80,166
Materials and Supplies	19,000	19,000	570	18,430
Capital Outlay	5,000	5,000	4,690	310
Other	7,144	7,144		7,144
Total - County Engineer - Ditches	<u>129,318</u>	<u>129,318</u>	<u>23,268</u>	<u>106,050</u>
Total Expenditures	<u>12,653,256</u>	<u>12,898,408</u>	<u>9,284,861</u>	<u>3,613,547</u>
Excess of Revenues Over (Under) Expenditures	(3,872,448)	(3,281,563)	1,290,629	4,572,192
OTHER FINANCING SOURCES AND USES:				
Refund of Prior Year Expense			265,974	265,974
Transfers Out		(157,481)		157,481
Total Other Financing Sources and Uses		<u>(157,481)</u>	<u>265,974</u>	<u>423,455</u>
Net Change in Fund Balance	(3,872,448)	(3,439,044)	1,556,603	4,995,647
Fund Balance (Deficit) at Beginning of Year	10,614,249	10,614,249	10,614,249	
Prior Year Encumbrances Appropriated	812,001	812,001	812,001	
Fund Balance (Deficit) at End of Year	<u>\$ 7,553,802</u>	<u>\$ 7,987,206</u>	<u>\$ 12,982,853</u>	<u>\$ 4,995,647</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JOB AND FAMILY SERVICES - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,444,700	\$ 5,444,700	\$ 5,389,353	\$ (55,347)
Charges for Services	692,000	692,000	735,805	43,805
Intergovernmental	15,485,760	15,485,760	13,511,191	(1,974,569)
Other	4,442,200	4,442,200	268,200	(4,174,000)
Total Revenues	26,064,660	26,064,660	19,904,549	(6,160,111)
EXPENDITURES:				
Current:				
Human Services				
Work Force Investment				
Contractual Services	700,200	686,700	560,662	126,038
Materials and Supplies	750	2,250	1,970	280
Capital Outlay	2,500	14,500	13,258	1,242
Other	150	150		150
Total - Work Force Investment	703,600	703,600	575,890	127,710
Public Assistance				
Personal Services	9,373,084	9,248,084	8,243,532	1,004,552
Contractual Services	3,118,500	2,978,500	2,492,653	485,847
Materials and Supplies	125,000	125,000	93,967	31,033
Capital Outlay	56,000	86,000	65,861	20,139
Other	132,800	110,800	76,967	33,833
Total - Public Assistance	12,805,384	12,548,384	10,972,980	1,575,404
Childrens Services				
Personal Services	368,458	370,458	361,783	8,675
Contractual Services	10,949,123	10,935,987	5,525,604	5,410,383
Materials and Supplies	55,851	62,913	55,875	7,038
Capital Outlay	25,400	25,400	4,776	20,624
Other	59,633	127,200	103,003	24,197
Total - Childrens Services	11,458,465	11,521,958	6,051,041	5,470,917
Total Expenditures	24,967,449	24,773,942	17,599,911	7,174,031
Excess of Revenues Over (Under) Expenditures	1,097,211	1,290,718	2,304,638	1,013,920
OTHER FINANCING SOURCES AND USES:				
Transfers In	300,000	300,000	265,571	(34,429)
Total Other Financing Sources and Uses	300,000	300,000	265,571	(34,429)
Net Change in Fund Balance	1,397,211	1,590,718	2,570,209	979,491
Fund Balance (Deficit) at Beginning of Year	16,517,792	16,517,792	16,517,792	
Prior Year Encumbrances Appropriated	11,907	11,907	11,907	
Fund Balance (Deficit) at End of Year	\$ 17,926,910	\$ 18,120,417	\$ 19,099,908	\$ 979,491

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
BOARD OF DEVELOPMENTAL DISABILITIES - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 11,700,000	\$ 11,700,000	\$ 11,570,360	\$ (129,640)
Intergovernmental	3,153,135	3,153,135	3,413,382	260,247
Other			93,167	93,167
Total Revenues	<u>14,853,135</u>	<u>14,853,135</u>	<u>15,076,909</u>	<u>223,774</u>
EXPENDITURES:				
Current:				
Health				
Developmental Disabilities				
Personal Services	7,235,707	7,335,707	6,813,648	522,059
Contractual Services	8,400,000	8,400,000	4,890,082	3,509,918
Materials and Supplies	710,000	710,000	125,627	584,373
Capital Outlay	183,081	182,991	56,344	126,647
Other	304,000	304,000	92,659	211,341
Total Expenditures	<u>16,832,788</u>	<u>16,932,698</u>	<u>11,978,360</u>	<u>4,954,338</u>
Net Change in Fund Balance	(1,979,653)	(2,079,563)	3,098,549	5,178,112
Fund Balance (Deficit) at Beginning of Year	21,768,468	21,768,468	21,768,468	
Prior Year Encumbrances Appropriated	<u>7,081</u>	<u>7,081</u>	<u>7,081</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 19,795,896</u>	<u>\$ 19,695,986</u>	<u>\$ 24,874,098</u>	<u>\$ 5,178,112</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
WATER - ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 10,690,000	\$ 10,690,000	\$ 11,090,472	\$ 400,472
Intergovernmental	171,500	165,092	325,616	160,524
Special Assessments	171,390	171,390	185,480	14,090
Interest	50,000	50,000	54,119	4,119
Other	250,000	504,218	135,346	(368,872)
Total Revenues	<u>11,332,890</u>	<u>11,580,700</u>	<u>11,791,033</u>	<u>210,333</u>
EXPENSES:				
Public Works:				
Sanitary Engineer:				
Personal Services	2,906,665	2,906,665	2,312,267	594,398
Contractual Services	1,454,921	4,180,686	3,481,409	699,277
Materials and Supplies	2,275,253	2,139,675	1,978,040	161,635
Capital Outlay	7,893,562	5,943,156	3,873,088	2,070,068
Other	101,141	133,025	96,529	36,496
Debt Service:				
Principal Retirement	3,680,746	13,017,178	13,012,223	4,955
Interest and Fiscal Charges	1,079,706	1,305,652	1,095,670	209,982
Total Expenses	<u>19,391,994</u>	<u>29,626,037</u>	<u>25,849,226</u>	<u>3,776,811</u>
Excess of Revenues Over (Under) Expenses	<u>(8,059,104)</u>	<u>(18,045,337)</u>	<u>(14,058,193)</u>	<u>3,987,144</u>
OTHER FINANCING SOURCES AND USES:				
Proceeds on Sale of Capital Assets			152	152
Refund of Prior Year Expense			83,775	83,775
Bonds Issued		9,375,000	9,375,000	
OPWC Loan Proceeds		60,921	60,921	
OWDA Loan Proceeds			631,391	631,391
Premium on Bonds Issued			254,218	254,218
Discount on Bonds Issued		(16,240)	(16,240)	
Bond Issuance Costs		(63,386)	(63,386)	
Other Non-Operating Expenses		(143,501)	(143,501)	
Transfers In	3,745,231	5,635,322	21,951	(5,613,371)
Transfers Out	(3,762,730)	(7,737,375)		7,737,375
Total Other Financing Sources and Uses	<u>(17,499)</u>	<u>7,110,741</u>	<u>10,204,281</u>	<u>3,093,540</u>
Net Change in Fund Balance	<u>(8,076,603)</u>	<u>(10,934,596)</u>	<u>(3,853,912)</u>	<u>7,080,684</u>
Fund Balance (Deficit) at Beginning of Year	<u>16,873,865</u>	<u>16,873,865</u>	<u>16,873,865</u>	
Prior Year Encumbrances Appropriated	<u>968,798</u>	<u>968,798</u>	<u>968,798</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 9,766,060</u>	<u>\$ 6,908,067</u>	<u>\$ 13,988,751</u>	<u>\$ 7,080,684</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
SEWER - ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 20,830,000	\$ 20,830,000	\$ 20,888,430	\$ 58,430
Intergovernmental	171,500	289,128	214,128	(75,000)
Special Assessments	331,827	331,827	338,344	6,517
Interest			3,092	3,092
Other	250,000	1,435,768	421,458	(1,014,310)
Total Revenues	<u>21,583,327</u>	<u>22,886,723</u>	<u>21,865,452</u>	<u>(1,021,271)</u>
EXPENSES:				
Public Works:				
Sanitary Engineer:				
Personal Services	3,641,515	3,641,515	3,024,947	616,568
Contractual Services	2,934,780	4,409,624	3,415,965	993,659
Materials and Supplies	3,303,701	3,239,017	2,948,927	290,090
Capital Outlay	4,720,198	3,701,048	2,550,359	1,150,689
Other	118,625	161,395	143,617	17,778
Debt Service:				
Principal Retirement	5,703,401	16,722,990	16,611,221	111,769
Interest and Fiscal Charges	1,771,257	2,989,267	2,935,325	53,942
Total Expenses	<u>22,193,477</u>	<u>34,864,856</u>	<u>31,630,361</u>	<u>3,234,495</u>
Excess of Revenues Over (Under) Expenses	<u>(610,150)</u>	<u>(11,978,133)</u>	<u>(9,764,909)</u>	<u>2,213,224</u>
OTHER FINANCING SOURCES AND USES:				
Proceeds on Sale of Capital Assets			18,167	18,167
Refund of Prior Year Expense			7,391	7,391
Bonds Issued	730,000	6,700,000	5,970,000	(730,000)
OPWC Loan Proceeds		60,920	60,920	
Notes Issued			670,000	670,000
Premium on Debt Issued			548,832	548,832
Discount on Debt Issued		(10,342)	(10,342)	
Bond Issuance Costs		(40,364)	(40,364)	
Other Non-Operating Expenses		(143,501)	(143,501)	
Advances In		425,000		(425,000)
Transfers In	3,729,453	6,658,497	717,013	(5,941,484)
Advances Out		(1,400,000)		1,400,000
Transfers Out	(7,469,041)	(8,043,680)		8,043,680
Total Other Financing Sources and Uses	<u>(3,009,588)</u>	<u>4,206,530</u>	<u>7,798,116</u>	<u>3,591,586</u>
Net Change in Fund Balance	<u>(3,619,738)</u>	<u>(7,771,603)</u>	<u>(1,966,793)</u>	<u>5,804,810</u>
Fund Balance (Deficit) at Beginning of Year	<u>20,165,404</u>	<u>20,165,404</u>	<u>20,165,404</u>	
Prior Year Encumbrances Appropriated	<u>1,137,106</u>	<u>1,137,106</u>	<u>1,137,106</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 17,682,772</u>	<u>\$ 13,530,907</u>	<u>\$ 19,335,717</u>	<u>\$ 5,804,810</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
DOG AND KENNEL - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 815,000	\$ 815,000	\$ 751,028	\$ (63,972)
Fines and Forfeitures	9,000	9,000	13,856	4,856
Intergovernmental		5,000	1,200	(3,800)
Other	10,000	23,427	36,709	13,282
Total Revenues	<u>834,000</u>	<u>852,427</u>	<u>802,793</u>	<u>(49,634)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Auditor				
Personal Services	33,245	33,245	32,577	668
Materials and Supplies	9,458	9,458	8,947	511
Other	131,500	131,500	5,003	126,497
Total - Auditor	<u>174,203</u>	<u>174,203</u>	<u>46,527</u>	<u>127,676</u>
Health				
Dog and Kennel				
Personal Services	655,496	655,496	593,873	61,623
Contractual Services	40,683	40,677	22,631	18,046
Materials and Supplies	37,163	41,092	30,802	10,290
Capital Outlay	16,700	26,702	20,737	5,965
Other	10,853	9,385	4,265	5,120
Total - Dog and Kennel	<u>760,895</u>	<u>773,352</u>	<u>672,308</u>	<u>101,044</u>
Total Expenditures	<u>935,098</u>	<u>947,555</u>	<u>718,835</u>	<u>228,720</u>
Net Change in Fund Balance	(101,098)	(95,128)	83,958	179,086
Fund Balance (Deficit) at Beginning of Year	1,322,716	1,322,716	1,322,716	
Prior Year Encumbrances Appropriated	<u>2,737</u>	<u>2,737</u>	<u>2,737</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,224,355</u>	<u>\$ 1,230,325</u>	<u>\$ 1,409,411</u>	<u>\$ 179,086</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
OTHER LEGISLATIVE AND EXECUTIVE PROGRAMS -
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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:				
Charges for Services	\$ 1,050,500	\$ 1,050,500	\$ 1,426,039	\$ 375,539
Licenses and Permits			10	10
Fines and Forfeitures	345,000	345,000	349,604	4,604
Intergovernmental		291,560	291,560	
Other	12,000	12,000	14,018	2,018
Total Revenues	<u>1,407,500</u>	<u>1,699,060</u>	<u>2,081,231</u>	<u>382,171</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Auditor				
Personal Services	185,481	185,611	180,212	5,399
Contractual Services	809,805	809,805	737,766	72,039
Materials and Supplies	31,376	30,939	30,104	835
Capital Outlay	6,000	5,980		5,980
Other	78,750	78,640	34,236	44,404
Total - Auditor	<u>1,111,412</u>	<u>1,110,975</u>	<u>982,318</u>	<u>128,657</u>
Treasurer				
Personal Services	109,710	109,710	98,471	11,239
Contractual Services	5,237	5,237	4,724	513
Materials and Supplies	6,700	6,700	640	6,060
Capital Outlay	858	858	858	
Other	33,140	33,140	5,140	28,000
Total - Treasurer	<u>155,645</u>	<u>155,645</u>	<u>109,833</u>	<u>45,812</u>
Prosecuting Attorney				
Personal Services	75,068	68,052	61,179	6,873
Contractual Services	79,278	113,439	112,839	600
Materials and Supplies	2,500			
Capital Outlay	3,050	3,298	3,298	
Other	6,000	9,160	8,660	500
Total - Prosecuting Attorney	<u>165,896</u>	<u>193,949</u>	<u>185,976</u>	<u>7,973</u>
Board of Revision				
Contractual Services	10,000	10,000		10,000
Materials and Supplies	5,431	5,000	1,900	3,100
Other	1,500	1,500		1,500
Total - Board of Revision	<u>16,931</u>	<u>16,500</u>	<u>1,900</u>	<u>14,600</u>
Geographic Information Systems				
Personal Services	331,841	331,841	268,878	62,963
Contractual Services	269,187	196,169	65,433	130,736
Materials and Supplies	6,000	6,000	127	5,873
Capital Outlay	35,000	35,000	16,942	18,058
Other	10,000	8,900		8,900
Total - Geographic Information Systems	<u>652,028</u>	<u>577,910</u>	<u>351,380</u>	<u>226,530</u>
Board of Elections				
Contractual Services		82,218	74,784	7,434
Materials and Supplies	3,126	79,384	78,344	1,040
Capital Outlay		31,405	31,405	
Other		140,805	140,082	723
Total - Board of Elections	<u>3,126</u>	<u>333,812</u>	<u>324,615</u>	<u>9,197</u>
Total Expenditures	<u>2,105,038</u>	<u>2,388,791</u>	<u>1,956,022</u>	<u>432,769</u>
Excess of Revenues Over (Under) Expenditures	(697,538)	(689,731)	125,209	814,940

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
OTHER LEGISLATIVE AND EXECUTIVE PROGRAMS -
SPECIAL REVENUE FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
OTHER FINANCING SOURCES AND USES:				
Transfers In		390	619	229
Total Other Financing Sources and Uses		390	619	229
Net Change in Fund Balance	(697,538)	(689,341)	125,828	815,169
Fund Balance (Deficit) at Beginning of Year	2,436,697	2,436,697	2,436,697	
Prior Year Encumbrances Appropriated	661,933	661,933	661,933	
Fund Balance (Deficit) at End of Year	<u>\$ 2,401,092</u>	<u>\$ 2,409,289</u>	<u>\$ 3,224,458</u>	<u>\$ 815,169</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CONSERVATION AND RECREATION PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 1,006,000	\$ 1,006,000	\$ 1,014,309	\$ 8,309
Intergovernmental	1,004,250	1,004,250	1,057,280	53,030
Interest			25,280	25,280
Other	15,000	37,125	55,475	18,350
Total Revenues	<u>2,025,250</u>	<u>2,047,375</u>	<u>2,152,344</u>	<u>104,969</u>
EXPENDITURES:				
Current:				
Conservation and Recreation				
Environmental Services				
Personal Services	407,945	407,965	344,025	63,940
Contractual Services	294,471	563,395	352,056	211,339
Materials and Supplies	94,358	86,671	66,044	20,627
Capital Outlay	4,650	4,650	3,654	996
Other	15,020	15,020	2,214	12,806
Total - Environmental Services	<u>816,444</u>	<u>1,077,701</u>	<u>767,993</u>	<u>309,708</u>
Parks and Trails				
Contractual Services	615,154	827,698	450,255	377,443
Materials and Supplies	64,469	89,753	31,027	58,726
Capital Outlay	102,434	102,434		102,434
Other	6,496	5,346	420	4,926
Total - Parks and Trails	<u>788,553</u>	<u>1,025,231</u>	<u>481,702</u>	<u>543,529</u>
Total Expenditures	<u>1,604,997</u>	<u>2,102,932</u>	<u>1,249,695</u>	<u>853,237</u>
Excess of Revenues Over (Under) Expenditures	420,253	(55,557)	902,649	958,206
OTHER FINANCING SOURCES AND USES:				
Transfers In		3,944		(3,944)
Advances In	3,000	3,000		(3,000)
Refund of Prior Year Expense			107,916	107,916
Transfers Out	(210,126)	(1,358,970)	(1,355,021)	3,949
Advances Out	(8,500)	(8,500)		8,500
Total Other Financing Sources and Uses	<u>(215,626)</u>	<u>(1,360,526)</u>	<u>(1,247,105)</u>	<u>113,421</u>
Net Change in Fund Balance	204,627	(1,416,083)	(344,456)	1,071,627
Fund Balance (Deficit) at Beginning of Year	6,171,922	6,171,922	6,171,922	
Prior Year Encumbrances Appropriated	<u>195,542</u>	<u>195,542</u>	<u>195,542</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 6,572,091</u>	<u>\$ 4,951,381</u>	<u>\$ 6,023,008</u>	<u>\$ 1,071,627</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY MENTAL HEALTH - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 4,266,000	\$ 4,266,000	\$ 4,214,931	\$ (51,069)
Intergovernmental	506,000	506,000	498,241	(7,759)
Total Revenues	<u>4,772,000</u>	<u>4,772,000</u>	<u>4,713,172</u>	<u>(58,828)</u>
EXPENDITURES:				
Current:				
Health				
Community Mental Health				
Contractual Services		44,810	44,810	
Other	4,550,000	4,668,362	4,668,362	
Total Expenditures	<u>4,550,000</u>	<u>4,713,172</u>	<u>4,713,172</u>	
Net Change in Fund Balance	<u>222,000</u>	<u>58,828</u>		<u>(58,828)</u>
Fund Balance (Deficit) at End of Year	<u>\$ 222,000</u>	<u>\$ 58,828</u>		<u>\$ (58,828)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMUNITY AND ECONOMIC DEVELOPMENT - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 900,176	\$ (299,824)
Intergovernmental	554,700	790,700	381,862	(408,838)
Other	110,300	110,300	3,947	(106,353)
Total Revenues	<u>1,865,000</u>	<u>2,101,000</u>	<u>1,285,985</u>	<u>(815,015)</u>
EXPENDITURES:				
Current:				
Community and Economic Development				
Department of Development				
Contractual Services	610,600	647,211	491,026	156,185
Materials and Supplies	7,000	6,000	272	5,728
Other	20,000	17,724	2,031	15,693
Total - Department of Development	<u>637,600</u>	<u>670,935</u>	<u>493,329</u>	<u>177,606</u>
Convention and Visitor Bureau				
Personal Services	503,675	508,875	432,645	76,230
Contractual Services	113,711	110,328	98,777	11,551
Materials and Supplies	33,937	32,777	12,756	20,021
Capital Outlay	33,186	32,970	19,460	13,510
Other	498,021	448,079	189,600	258,479
Total - Convention and Visitor Bureau	<u>1,182,530</u>	<u>1,133,029</u>	<u>753,238</u>	<u>379,791</u>
Total Expenditures	<u>1,820,130</u>	<u>1,803,964</u>	<u>1,246,567</u>	<u>557,397</u>
Excess of Revenues Over (Under) Expenditures	44,870	297,036	39,418	(257,618)
OTHER FINANCING SOURCES AND USES:				
Transfers In	13,180	44,675	1,399	(43,276)
Transfers Out		(55,242)		55,242
Total Other Financing Sources and Uses	<u>13,180</u>	<u>(10,567)</u>	<u>1,399</u>	<u>11,966</u>
Net Change in Fund Balance	58,050	286,469	40,817	(245,652)
Fund Balance (Deficit) at Beginning of Year	2,108,988	2,108,988	2,108,988	
Prior Year Encumbrances Appropriated	<u>108,276</u>	<u>108,276</u>	<u>108,276</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 2,275,314</u>	<u>\$ 2,503,733</u>	<u>\$ 2,258,081</u>	<u>\$ (245,652)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC SAFETY PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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:				
Charges for Services	\$ 1,070,000	\$ 1,072,900	\$ 839,202	\$ (233,698)
Licenses and Permits	190,000	190,000	445,497	255,497
Fines and Forfeitures	50,400	50,850	31,241	(19,609)
Intergovernmental	901,626	1,252,221	1,104,615	(147,606)
Interest			2,945	2,945
Other	80,200	110,767	70,907	(39,860)
Total Revenues	<u>2,292,226</u>	<u>2,676,738</u>	<u>2,494,407</u>	<u>(182,331)</u>
EXPENDITURES:				
Current:				
Public Safety				
Wireless 9-1-1				
Other	350,000	350,000	311,014	38,986
Total - Wireless 9-1-1	<u>350,000</u>	<u>350,000</u>	<u>311,014</u>	<u>38,986</u>
Prosecuting Attorney				
Personal Services	505,657	594,171	522,874	71,297
Contractual Services	15,800	20,991	10,902	10,089
Materials and Supplies		263	263	
Capital Outlay	15,670	15,670	10,152	5,518
Other	22,000	69,138	47,138	22,000
Total - Prosecuting Attorney	<u>559,127</u>	<u>700,233</u>	<u>591,329</u>	<u>108,904</u>
Drug Law Enforcement				
Contractual Services	18,050	33,250		33,250
Materials and Supplies	7,494	7,494		7,494
Capital Outlay	85,217	85,217		85,217
Other	1,150	1,350		1,350
Total - Drug Law Enforcement	<u>111,911</u>	<u>127,311</u>		<u>127,311</u>
Home Arrest				
Contractual Services	21,859	31,859	11,929	19,930
Other		1,000	240	760
Total - Home Arrest	<u>21,859</u>	<u>32,859</u>	<u>12,169</u>	<u>20,690</u>
Probate Court				
Other	32,000	32,000	31,022	978
Total - Probate Court	<u>32,000</u>	<u>32,000</u>	<u>31,022</u>	<u>978</u>
Emergency Management Agency				
Personal Services	192,783	137,783	62,590	75,193
Contractual Services	61,645	72,383	58,957	13,426
Materials and Supplies	2,272	2,230	1,729	501
Capital Outlay	10,000	10,000		10,000
Other	8,800	8,800		8,800
Total - Emergency Management Agency	<u>275,500</u>	<u>231,196</u>	<u>123,276</u>	<u>107,920</u>
Sheriff - Administration				
Personal Services	52,705	689,873	633,098	56,775
Contractual Services	178,998	566,027	485,933	80,094
Materials and Supplies	66,329	107,423	39,802	67,621
Capital Outlay	180,666	115,619	17,861	97,758
Other	318,261	353,256	74,808	278,448
Total - Sheriff - Administration	<u>796,959</u>	<u>1,832,198</u>	<u>1,251,502</u>	<u>580,696</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC SAFETY PROGRAMS - SPECIAL REVENUE FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
ACE Taskforce				
Personal Services	129,307	361,679	235,023	126,656
Contractual Services	16,312	57,850	35,283	22,567
Materials and Supplies	1,335	12,965	7,698	5,267
Capital Outlay	27,531	38,921	9,321	29,600
Other	85,362	52,226	33,170	19,056
Total - ACE Taskforce	<u>259,847</u>	<u>523,641</u>	<u>320,495</u>	<u>203,146</u>
Total Expenditures	<u>2,407,203</u>	<u>3,829,438</u>	<u>2,640,807</u>	<u>1,188,631</u>
Excess of Revenues Over (Under) Expenditures	(114,977)	(1,152,700)	(146,400)	1,006,300
OTHER FINANCING SOURCES AND USES:				
Transfers In	59,083	172,815	257,369	84,554
Advances In		92,722	33,600	(59,122)
Transfers Out	(5,276)	(68,645)		68,645
Advances Out	(16,000)	(212,576)	(91,604)	120,972
Total Other Financing Sources and Uses	<u>37,807</u>	<u>(15,684)</u>	<u>199,365</u>	<u>215,049</u>
Net Change in Fund Balance	(77,170)	(1,168,384)	52,965	1,221,349
Fund Balance (Deficit) at Beginning of Year	1,557,330	1,557,330	1,557,330	
Prior Year Encumbrances Appropriated	<u>22,870</u>	<u>22,870</u>	<u>22,870</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,503,030</u>	<u>\$ 411,816</u>	<u>\$ 1,633,165</u>	<u>\$ 1,221,349</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HOME - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 4,083,404	\$ 4,083,404	\$ 3,450,032	\$ (633,372)
Intergovernmental		594,438	594,438	
Other	33,000	33,000	133,771	100,771
Total Revenues	<u>4,116,404</u>	<u>4,710,842</u>	<u>4,178,241</u>	<u>(532,601)</u>
EXPENDITURES:				
Current:				
Human Services				
Adult Day Care Today Center				
Contractual Services	5,316	4,601	3,419	1,182
Materials and Supplies	12,360	13,085	1,373	11,712
Other	728	718	238	480
Total - Adult Day Care Today Center	<u>18,404</u>	<u>18,404</u>	<u>5,030</u>	<u>13,374</u>
Greenwood Manor				
Personal Services	3,032,872	3,032,872	2,941,884	90,988
Contractual Services	413,523	479,011	454,530	24,481
Materials and Supplies	601,497	532,822	512,390	20,432
Capital Outlay	266	691	455	236
Other	73,550	646,380	77,925	568,455
Total - Greenwood Manor	<u>4,121,708</u>	<u>4,691,776</u>	<u>3,987,184</u>	<u>704,592</u>
Total Expenditures	<u>4,140,112</u>	<u>4,710,180</u>	<u>3,992,214</u>	<u>717,966</u>
Net Change in Fund Balance	(23,708)	662	186,027	185,365
Fund Balance (Deficit) at Beginning of Year	797,868	797,868	797,868	
Prior Year Encumbrances Appropriated	<u>8,592</u>	<u>8,592</u>	<u>8,592</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 782,752</u>	<u>\$ 807,122</u>	<u>\$ 992,487</u>	<u>\$ 185,365</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
HOSPITAL LEVY - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 3,346,800	\$ 3,346,800	\$ 3,309,870	\$ (36,930)
Intergovernmental	409,000	409,000	403,794	(5,206)
Total Revenues	<u>3,755,800</u>	<u>3,755,800</u>	<u>3,713,664</u>	<u>(42,136)</u>
EXPENDITURES:				
Current:				
Health				
Hospital Operating				
Contractual Services		35,302	35,302	
Other	3,580,000	3,678,362	3,678,362	
Total Expenditures	<u>3,580,000</u>	<u>3,713,664</u>	<u>3,713,664</u>	
Net Change in Fund Balance	<u>175,800</u>	<u>42,136</u>		<u>(42,136)</u>
Fund Balance (Deficit) at End of Year	<u>\$ 175,800</u>	<u>\$ 42,136</u>		<u>\$ (42,136)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
JUVENILE COURT PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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:				
Charges for Services	\$ 165,500	\$ 165,500	\$ 58,398	\$ (107,102)
Fines and Forfeitures	11,000	22,000	9,624	(12,376)
Intergovernmental	3,199,176	4,099,176	2,796,365	(1,302,811)
Other	30,115	30,115	21,828	(8,287)
Total Revenues	<u>3,405,791</u>	<u>4,316,791</u>	<u>2,886,215</u>	<u>(1,430,576)</u>
EXPENDITURES:				
Current:				
Public Safety				
Juvenile Court				
Personal Services	678,104	882,063	651,108	230,955
Contractual Services	265,817	267,903	118,282	149,621
Materials and Supplies	66,326	95,974	56,101	39,873
Capital Outlay	69,616	260,286	239,613	20,673
Other	38,846	71,670	43,811	27,859
Total - Juvenile Court	<u>1,118,709</u>	<u>1,577,896</u>	<u>1,108,915</u>	<u>468,981</u>
Juvenile Detention				
Materials and Supplies	25,497	38,356	15,819	22,537
Capital Outlay	6,444	6,444		6,444
Total - Juvenile Detention	<u>31,941</u>	<u>44,800</u>	<u>15,819</u>	<u>28,981</u>
Juvenile Rehab				
Personal Services	1,640,101	1,705,961	1,539,425	166,536
Contractual Services	64,669	73,768	49,205	24,563
Materials and Supplies	124,250	117,574	91,879	25,695
Capital Outlay	39,037	41,536	22,431	19,105
Other	14,223	7,283	5,493	1,790
Total - Juvenile Rehab	<u>1,882,280</u>	<u>1,946,122</u>	<u>1,708,433</u>	<u>237,689</u>
Total Expenditures	<u>3,032,930</u>	<u>3,568,818</u>	<u>2,833,167</u>	<u>735,651</u>
Excess of Revenues Over (Under) Expenditures	<u>372,861</u>	<u>747,973</u>	<u>53,048</u>	<u>(694,925)</u>
OTHER FINANCING SOURCES AND USES:				
Transfers Out	(9,440)	(48,586)		48,586
Advances Out	(20,000)	(20,000)		20,000
Total Other Financing Sources and Uses	<u>(29,440)</u>	<u>(68,586)</u>		<u>68,586</u>
Net Change in Fund Balance	<u>343,421</u>	<u>679,387</u>	<u>53,048</u>	<u>(626,339)</u>
Fund Balance (Deficit) at Beginning of Year	<u>983,812</u>	<u>983,812</u>	<u>983,812</u>	
Prior Year Encumbrances Appropriated	<u>149,145</u>	<u>149,145</u>	<u>149,145</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,476,378</u>	<u>\$ 1,812,344</u>	<u>\$ 1,186,005</u>	<u>\$ (626,339)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS COURT PROGRAMS - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 680,250	\$ 681,371	\$ 885,056	\$ 203,685
Fines and Forfeitures	1,000	1,000	458	(542)
Intergovernmental	1,135,184	1,319,148	1,271,948	(47,200)
Other			15,246	15,246
Total Revenues	1,816,434	2,001,519	2,172,708	171,189
EXPENDITURES:				
Current:				
Public Safety				
Law Library				
Personal Services	118,949	118,949	115,096	3,853
Contractual Services	7,397	7,397		7,397
Materials and Supplies	1,500	1,500	502	998
Capital Outlay	2,000	2,000	1,464	536
Other	178,706	178,706	159,770	18,936
Total - Law Library	308,552	308,552	276,832	31,720
Common Pleas Court				
Personal Services	1,139,292	1,294,150	1,014,153	279,997
Contractual Services	121,658	131,732	119,762	11,970
Materials and Supplies	75,912	112,873	57,234	55,639
Capital Outlay	119,278	124,007	65,525	58,482
Other	162,760	160,457	49,514	110,943
Total - Common Pleas Court	1,618,900	1,823,219	1,306,188	517,031
Probate Court				
Contractual Services	187,614	187,614	14,322	173,292
Materials and Supplies	5,000	5,000	56	4,944
Capital Outlay	10,000	14,033	7,581	6,452
Other	31,495	31,495	3,034	28,461
Total - Probate Court	234,109	238,142	24,993	213,149
Clerk of Courts				
Contractual Services	70,300	70,300	63,882	6,418
Capital Outlay	5,000	5,000	3,308	1,692
Other	5,000	5,596	5,596	
Total - Clerk of Courts	80,300	80,896	72,786	8,110
Xenia Municipal Court				
Capital Outlay	3,319	3,569		3,569
Other	18,319	18,569	11,991	6,578
Total - Xenia Municipal Court	21,638	22,138	11,991	10,147
Fairborn Municipal Court				
Capital Outlay	5,389	5,639		5,639
Other	14,250	16,025	14,525	1,500
Total - Fairborn Municipal Court	19,639	21,664	14,525	7,139
Domestic Relations Court				
Personal Services	122,893	123,068	121,589	1,479
Contractual Services	5,000	3,000	750	2,250
Materials and Supplies	2,000	2,000		2,000
Capital Outlay	9,000	77,747	70,938	6,809
Other	3,000	3,000		3,000
Total Expenditures	2,425,031	2,703,426	1,900,592	802,834

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS COURT PROGRAMS - SPECIAL REVENUE FUND - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Excess of Revenues Over (Under) Expenditures	(608,597)	(701,907)	272,116	974,023
OTHER FINANCING SOURCES AND USES:				
Transfers In	10,000	10,000		(10,000)
Transfers Out		(6,912)		6,912
Total Other Financing Sources and Uses	<u>10,000</u>	<u>3,088</u>		<u>(3,088)</u>
Net Change in Fund Balance	(598,597)	(698,819)	272,116	970,935
Fund Balance (Deficit) at Beginning of Year	3,159,870	3,159,870	3,159,870	
Prior Year Encumbrances Appropriated	<u>16,874</u>	<u>16,874</u>	<u>16,874</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 2,578,147</u>	<u>\$ 2,477,925</u>	<u>\$ 3,448,860</u>	<u>\$ 970,935</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FAMILY AND CHILDREN FIRST COUNCIL - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 6,000	\$ 6,000	\$ 3,297	\$ (2,703)
Intergovernmental	388,683	388,683	388,619	(64)
Other			14,791	14,791
Total Revenues	<u>394,683</u>	<u>394,683</u>	<u>406,707</u>	<u>12,024</u>
EXPENDITURES:				
Current:				
Human Services				
Family Children First Council				
Personal Services	182,483	300,135	267,933	32,202
Contractual Services	42,427	3,645	3,619	26
Materials and Supplies	500	2,106	2,053	53
Capital Outlay		3,489	3,489	
Other	2,030	11,370	10,968	402
Total - Family Children First Council	<u>227,440</u>	<u>320,745</u>	<u>288,062</u>	<u>32,683</u>
Family Relation Services				
Personal Services	142,618	142,618	140,376	2,242
Contractual Services	100	100	40	60
Materials and Supplies	250	750	610	140
Other	925	648	231	417
Total - Family Relation Services	<u>143,893</u>	<u>144,116</u>	<u>141,257</u>	<u>2,859</u>
Parent Support				
Personal Services	110,842	110,842	79,750	31,092
Contractual Services	850	832	452	380
Materials and Supplies	3,250	6,709	6,084	625
Other	18,778	18,297	12,762	5,535
Total - Parent Support	<u>133,720</u>	<u>136,680</u>	<u>99,048</u>	<u>37,632</u>
FFR Visitation Center				
Personal Services	133,180	133,180	130,959	2,221
Contractual Services	2,532	2,488	1,219	1,269
Materials and Supplies	5,275	5,191	3,293	1,898
Capital Outlay		550		550
Other	630	742	534	208
Total - FFR Visitation Center	<u>141,617</u>	<u>142,151</u>	<u>136,005</u>	<u>6,146</u>
Total Expenditures	<u>646,670</u>	<u>743,692</u>	<u>664,372</u>	<u>79,320</u>
Excess of Revenues Over (Under) Expenditures	(251,987)	(349,009)	(257,665)	91,344
OTHER FINANCING SOURCES AND USES:				
Transfers In	222,500	222,500	235,791	13,291
Advances In		40,000	40,000	
Advances Out		(45,000)	(45,000)	
Total Other Financing Sources and Uses	<u>222,500</u>	<u>217,500</u>	<u>230,791</u>	<u>13,291</u>
Net Change in Fund Balance	(29,487)	(131,509)	(26,874)	104,635
Fund Balance (Deficit) at Beginning of Year	252,743	252,743	252,743	
Prior Year Encumbrances Appropriated	11,365	11,365	11,365	
Fund Balance (Deficit) at End of Year	<u>\$ 234,621</u>	<u>\$ 132,599</u>	<u>\$ 237,234</u>	<u>\$ 104,635</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNCIL ON AGING - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 5,227,500	\$ 5,227,500	\$ 5,169,723	\$ (57,777)
Intergovernmental	492,000	492,000	484,500	(7,500)
Total Revenues	<u>5,719,500</u>	<u>5,719,500</u>	<u>5,654,223</u>	<u>(65,277)</u>
EXPENDITURES:				
Current:				
Human Services				
Political Subdivisions				
Contractual Services		53,887	53,887	
Other	5,460,000	5,600,336	5,600,336	
Total Expenditures	<u>5,460,000</u>	<u>5,654,223</u>	<u>5,654,223</u>	
Net Change in Fund Balance	<u>259,500</u>	<u>65,277</u>		<u>(65,277)</u>
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 259,500</u>	<u>\$ 65,277</u>		<u>\$ (65,277)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
FEMA - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 200,000	\$ 479,182	\$ 479,182	
Total Revenues	<u>200,000</u>	<u>479,182</u>	<u>479,182</u>	
OTHER FINANCING SOURCES AND USES:				
Other Financing Uses	(200,000)	(479,182)	(479,182)	
Total Other Financing Sources and Uses	<u>(200,000)</u>	<u>(479,182)</u>	<u>(479,182)</u>	
Net Change in Fund Balance				
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
LOCAL CORONAVIRUS RELIEF - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 2,100,000	\$ 10,181,459	\$ 10,065,130	\$ (116,329)
Total Revenues	<u>2,100,000</u>	<u>10,181,459</u>	<u>10,065,130</u>	<u>(116,329)</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Personal Services		416,669	416,669	
Materials and Supplies	40,000	34,318	34,318	
Total - Legislative and Executive	<u>40,000</u>	<u>450,987</u>	<u>450,987</u>	
Judicial				
Personal Services		284,085	284,085	
Total - Judicial		<u>284,085</u>	<u>284,085</u>	
Total - General Government:	<u>40,000</u>	<u>735,072</u>	<u>735,072</u>	
Public Safety				
Personal Services		7,202,473	7,202,473	
Total - Public Safety		<u>7,202,473</u>	<u>7,202,473</u>	
Public Works				
Personal Services		156,317	156,317	
Total - Public Works		<u>156,317</u>	<u>156,317</u>	
Health				
Personal Services		5,969	5,969	
Total - Health		<u>5,969</u>	<u>5,969</u>	
Human Services				
Personal Services		105,490	105,490	
Total - Human Services		<u>105,490</u>	<u>105,490</u>	
Conservation and Recreation				
Personal Services		211,957	211,957	
Total - Conservation and Recreation		<u>211,957</u>	<u>211,957</u>	
Community and Economic Development				
Personal Services		128,529	128,529	
Other	500,000	1,025,800	1,025,800	
Total - Community and Economic Development	<u>500,000</u>	<u>1,154,329</u>	<u>1,154,329</u>	
Other				
Personal Services		491,606	491,606	
Other		12,816	12,816	
Total - Other		<u>504,422</u>	<u>504,422</u>	
Total Expenditures	<u>540,000</u>	<u>10,076,029</u>	<u>10,076,029</u>	
Excess of Revenues Over (Under) Expenditures	1,560,000	105,430	(10,899)	(116,329)
OTHER FINANCING SOURCES AND USES:				
Transfers In		10,898	10,899	1
Total Other Financing Sources and Uses		<u>10,898</u>	<u>10,899</u>	<u>1</u>
Net Change in Fund Balance	<u>1,560,000</u>	<u>116,328</u>		<u>(116,328)</u>
Fund Balance (Deficit) at Beginning of Year				
Fund Balance (Deficit) at End of Year	<u>\$ 1,560,000</u>	<u>\$ 116,328</u>		<u>\$ (116,328)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
PUBLIC DEFENDER - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 29,750	\$ 29,750	\$ 38,145	\$ 8,395
Intergovernmental	800,000	800,000	718,459	(81,541)
Other			6,729	6,729
Total Revenues	<u>829,750</u>	<u>829,750</u>	<u>763,333</u>	<u>(66,417)</u>
EXPENDITURES:				
Current:				
General Government				
Judicial				
Public Defender				
Personal Services	966,716	931,716	895,832	35,884
Contractual Services	140,390	60,612	59,388	1,224
Materials and Supplies	13,530	23,850	19,256	4,594
Capital Outlay	5,022	4,976	4,416	560
Other	16,380	10,250	6,061	4,189
Total Expenditures	<u>1,142,038</u>	<u>1,031,404</u>	<u>984,953</u>	<u>46,451</u>
Excess of Revenues Over (Under) Expenditures	(312,288)	(201,654)	(221,620)	(19,966)
OTHER FINANCING SOURCES AND USES:				
Transfers In	<u>300,000</u>	<u>300,000</u>	<u>150,000</u>	<u>(150,000)</u>
Total Other Financing Sources and Uses	<u>300,000</u>	<u>300,000</u>	<u>150,000</u>	<u>(150,000)</u>
Net Change in Fund Balance	(12,288)	98,346	(71,620)	(169,966)
Fund Balance (Deficit) at Beginning of Year	118,765	118,765	118,765	
Prior Year Encumbrances Appropriated	<u>1,672</u>	<u>1,672</u>	<u>1,672</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 108,149</u>	<u>\$ 218,783</u>	<u>\$ 48,817</u>	<u>\$ (169,966)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
RECORDER EQUIPMENT - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 110,000	\$ 110,000	\$ 136,010	\$ 26,010
Other			140	140
Total Revenues	<u>110,000</u>	<u>110,000</u>	<u>136,150</u>	<u>26,150</u>
EXPENDITURES:				
Current:				
General Government				
Legislative and Executive				
Recorder				
Personal Services	31,311	31,311	11,536	19,775
Contractual Services	25,926	94,500	90,508	3,992
Materials and Supplies	10,007	1,000	361	639
Capital Outlay	40,535	53,460	49,931	3,529
Other	6,524	6,524	2,524	4,000
Total Expenditures	<u>114,303</u>	<u>186,795</u>	<u>154,860</u>	<u>31,935</u>
Net Change in Fund Balance	(4,303)	(76,795)	(18,710)	58,085
Fund Balance (Deficit) at Beginning of Year	257,454	257,454	257,454	
Prior Year Encumbrances Appropriated	<u>7,093</u>	<u>7,093</u>	<u>7,093</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 260,244</u>	<u>\$ 187,752</u>	<u>\$ 245,837</u>	<u>\$ 58,085</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CERTIFICATE OF TITLE ADMINISTRATIVE FUND - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 880,000	\$ 880,000	\$ 833,814	\$ (46,186)
Total Revenues	<u>880,000</u>	<u>880,000</u>	<u>833,814</u>	<u>(46,186)</u>
EXPENDITURES:				
Current:				
General Government				
Judicial				
Clerk of Courts				
Other	1,320	1,320	1,320	
Total Expenditures	<u>1,320</u>	<u>1,320</u>	<u>1,320</u>	
Excess of Revenues Over (Under) Expenditures	878,680	878,680	832,494	(46,186)
OTHER FINANCING SOURCES AND USES:				
Transfers Out	(850,000)	(850,000)	(832,494)	17,506
Total Other Financing Sources and Uses	<u>(850,000)</u>	<u>(850,000)</u>	<u>(832,494)</u>	<u>17,506</u>
Net Change in Fund Balance	28,680	28,680		(28,680)
Fund Balance (Deficit) at Beginning of Year				
Prior Year Encumbrances Appropriated				
Fund Balance (Deficit) at End of Year	<u>\$ 28,680</u>	<u>\$ 28,680</u>		<u>\$ (28,680)</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
WORKER'S COMPENSATION - SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 620,000	\$ 620,000	\$ 534,797	\$ (85,203)
Other	600,000	600,000	1,000,199	400,199
Total Revenues	<u>1,220,000</u>	<u>1,220,000</u>	<u>1,534,996</u>	<u>314,996</u>
EXPENDITURES:				
Current:				
General Government				
Legislative and Executive				
Commissioners-Workers Compensation				
Personal Services		329,280	329,280	
Other	600,000	700,000	697,372	2,628
Total Expenditures	<u>600,000</u>	<u>1,029,280</u>	<u>1,026,652</u>	<u>2,628</u>
Excess of Revenues Over (Under) Expenditures	620,000	190,720	508,344	317,624
OTHER FINANCING SOURCES AND USES:				
Advances Out		(40,000)		40,000
Total Other Financing Sources and Uses		<u>(40,000)</u>		<u>40,000</u>
Net Change in Fund Balance	620,000	150,720	508,344	357,624
Fund Balance (Deficit) at Beginning of Year	760,068	760,068	760,068	
Prior Year Encumbrances Appropriated				
Fund Balance (Deficit) at End of Year	<u>\$ 1,380,068</u>	<u>\$ 910,788</u>	<u>\$ 1,268,412</u>	<u>\$ 357,624</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 - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 695,000	\$ 2,835,000	\$ 2,835,000	
Interest and Fiscal Charges	414,816	458,442	414,816	43,626
Total Expenditures	<u>1,109,816</u>	<u>3,293,442</u>	<u>3,249,816</u>	<u>43,626</u>
Excess of Revenues Over (Under) Expenditures	(1,109,816)	(3,293,442)	(3,249,816)	43,626
OTHER FINANCING SOURCES AND USES:				
Transfers In	1,109,816	2,268,816	2,260,743	(8,073)
Total Other Financing Sources and Uses	<u>1,109,816</u>	<u>2,268,816</u>	<u>2,260,743</u>	<u>(8,073)</u>
Net Change in Fund Balance		(1,024,626)	(989,073)	35,553
Fund Balance (Deficit) at Beginning of Year	<u>1,034,132</u>	<u>1,034,132</u>	<u>1,034,132</u>	
Fund Balance (Deficit) at End of Year	<u><u>\$ 1,034,132</u></u>	<u><u>\$ 9,506</u></u>	<u><u>\$ 45,059</u></u>	<u><u>\$ 35,553</u></u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
TAX INCENTIVE PROJECT DEBT - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes	\$ 310,000	\$ 310,000	\$ 333,564	\$ 23,564
Intergovernmental	455,000	455,000	458,523	3,523
Total Revenues	<u>765,000</u>	<u>765,000</u>	<u>792,087</u>	<u>27,087</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive Commissioners				
Contractual Services	29,000	29,000	26,093	2,907
Total - General Government	<u>29,000</u>	<u>29,000</u>	<u>26,093</u>	<u>2,907</u>
Debt Service:				
Principal Retirement	655,000	655,000	655,000	
Interest and Fiscal Charges	281,416	281,416	281,416	
Total - Debt Service	<u>936,416</u>	<u>936,416</u>	<u>936,416</u>	
Total Expenditures	<u>965,416</u>	<u>965,416</u>	<u>962,509</u>	<u>2,907</u>
Excess of Revenues Over (Under) Expenditures	(200,416)	(200,416)	(170,422)	29,994
OTHER FINANCING SOURCES AND USES:				
Transfers In	828,566	828,566	313,445	(515,121)
Transfers Out	(550,000)	(550,000)		550,000
Total Other Financing Sources and Uses	<u>278,566</u>	<u>278,566</u>	<u>313,445</u>	<u>34,879</u>
Net Change in Fund Balance	78,150	78,150	143,023	64,873
Fund Balance (Deficit) at Beginning of Year	<u>1,011,698</u>	<u>1,011,698</u>	<u>1,011,698</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 1,089,848</u>	<u>\$ 1,089,848</u>	<u>\$ 1,154,721</u>	<u>\$ 64,873</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
GENERAL PURPOSE CAPITAL IMPROVEMENT - CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Other	\$ 25,000	\$ 25,000	\$ 39,110	\$ 14,110
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>39,110</u>	<u>14,110</u>
EXPENDITURES:				
Capital Outlay				
Contractual Services		500	250	250
Capital Outlay	15,379			
Total - Capital Outlay	<u>15,379</u>	<u>500</u>	<u>250</u>	<u>250</u>
Debt Service:				
Principal Retirement	56,000	56,000	56,000	
Interest and Fiscal Charges	1,680	1,680	1,117	563
Total - Debt Service:	<u>57,680</u>	<u>57,680</u>	<u>57,117</u>	<u>563</u>
Total Expenditures	<u>73,059</u>	<u>58,180</u>	<u>57,367</u>	<u>813</u>
Excess of Revenues Over (Under) Expenditures	(48,059)	(33,180)	(18,257)	14,923
OTHER FINANCING SOURCES AND USES:				
Transfers In			2,000,000	2,000,000
Notes Issued	21,000	32,000	33,000	1,000
Total Other Financing Sources and Uses	<u>21,000</u>	<u>32,000</u>	<u>2,033,000</u>	<u>2,001,000</u>
Net Change in Fund Balance	(27,059)	(1,180)	2,014,743	2,015,923
Fund Balance (Deficit) at Beginning of Year	3,069,868	3,069,868	3,069,868	
Prior Year Encumbrances Appropriated	15,379	15,379	15,379	
Fund Balance (Deficit) at End of Year	<u>\$ 3,058,188</u>	<u>\$ 3,084,067</u>	<u>\$ 5,099,990</u>	<u>\$ 2,015,923</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
CHASE STEWART TRUST - PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest			\$ 1,013	\$ 1,013
Total Revenues			<u>1,013</u>	<u>1,013</u>
EXPENDITURES:				
Current:				
General Government:				
Legislative and Executive				
Trust Funds				
Other	14,576	14,576		14,576
Total Expenditures	<u>14,576</u>	<u>14,576</u>		<u>14,576</u>
Net Change in Fund Balance	(14,576)	(14,576)	1,013	15,589
Fund Balance (Deficit) at Beginning of Year	<u>89,997</u>	<u>89,997</u>	<u>89,997</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 75,421</u>	<u>\$ 75,421</u>	<u>\$ 91,010</u>	<u>\$ 15,589</u>

GREENE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES
IN FUND BALANCE - BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY HEALTH CARE - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<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	\$ 14,950,000	\$ 14,950,000	\$ 14,851,342	\$ (98,658)
Other	550,000	550,000	905,016	355,016
Total Revenues	<u>15,500,000</u>	<u>15,500,000</u>	<u>15,756,358</u>	<u>256,358</u>
EXPENSES:				
Contractual Services	15,909,217	15,909,217	15,117,952	791,265
Total Expenses	<u>15,909,217</u>	<u>15,909,217</u>	<u>15,117,952</u>	<u>791,265</u>
Excess of Revenues Over (Under) Expenses	(409,217)	(409,217)	638,406	1,047,623
OTHER FINANCING SOURCES AND USES:				
Transfers In			2,662	2,662
Total Other Financing Sources and Uses			<u>2,662</u>	<u>2,662</u>
Net Change in Fund Balance	(409,217)	(409,217)	641,068	1,050,285
Fund Balance (Deficit) at Beginning of Year	<u>5,780,977</u>	<u>5,780,977</u>	<u>5,780,977</u>	
Fund Balance (Deficit) at End of Year	<u>\$ 5,371,760</u>	<u>\$ 5,371,760</u>	<u>\$ 6,422,045</u>	<u>\$ 1,050,285</u>

**GREENE COUNTY, OHIO
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 COMPARATIVE SCHEDULES BY SOURCE
 DECEMBER 31, 2020**

Governmental funds capital assets:	
Land.....	\$ 2,764,258
Buildings, Structures & Improvements.....	45,787,902
Equipment, Furniture and Fixtures.....	17,809,828
Infrastructure.....	<u>131,337,294</u>
 Total governmental funds capital assets.....	 <u><u>\$ 197,699,282</u></u>
 Investment in governmental funds capital assets by source:	
General Fund.....	\$ 51,363,624
Special Revenue Funds.....	<u>146,335,658</u>
 Total governmental funds capital assets.....	 <u><u>\$ 197,699,282</u></u>

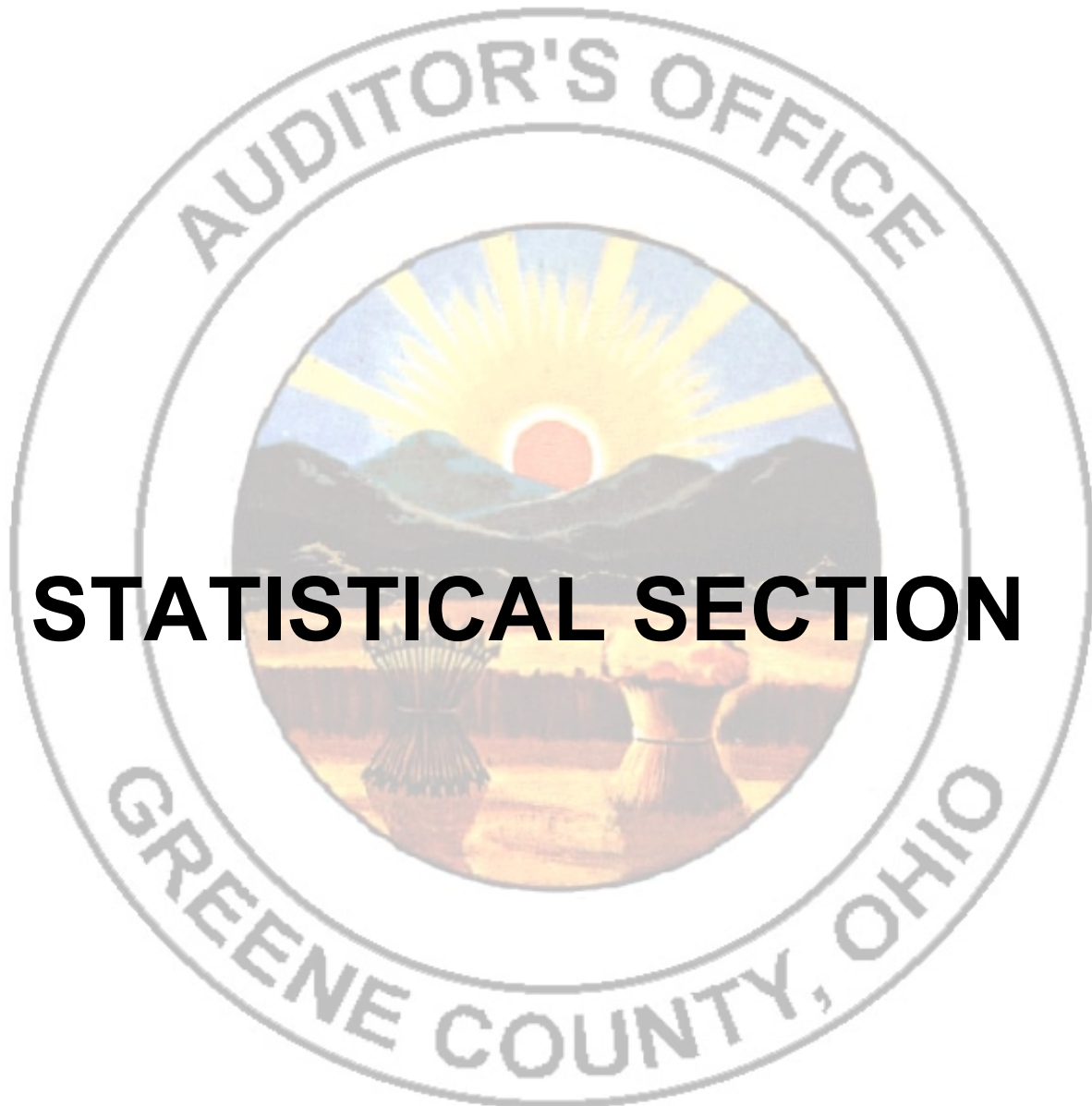
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
DECEMBER 31, 2020

Function and Activity	Land	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Infrastructure	Construction in Progress	Total
General Government						
Legislative and Executive						
Commissioners.....		\$ 3,800,000	\$ 29,735			\$ 3,829,735
Auditor.....			370,077			370,077
Data Processing.....			765,868			765,868
Building Maintenance.....			824,926			824,926
Other Legislative and Executive.....			3,438,981			3,438,981
Land & Buildings.....	1,058,004	7,079,247				8,137,251
Judicial						
Common Pleas Court.....			360,076			360,076
Probate Court.....			60,407			60,407
Clerk of Courts.....			56,840			56,840
Juvenile Court.....			233,191			233,191
Other Judicial.....			126,559			126,559
Land & Buildings.....	25,920	6,203,903				6,229,823
Total General Government.....	1,083,924	17,083,150	6,266,660			24,433,734
Public Safety						
Coroner.....			102,845			102,845
Sheriff.....		12,587	2,084,586			2,097,173
Adult Probation.....			57,688			57,688
Building Inspection.....			160,519			160,519
Ace Task Force.....			12,500			12,500
Juvenile Detention.....			76,927			76,927
Emergency Management.....			35,228			35,228
Land & Buildings.....	5,910	15,900,882				15,906,792
Total Public Safety.....	5,910	15,913,469	2,530,293			18,449,672
Public Works						
Engineer and Highways.....			5,295,702	131,337,294		136,632,996
WAN Group.....			720,959			720,959
Garbage & Refuse.....			475,674			475,674
Land & Buildings.....	23,867	2,657,379				2,681,246
Total Public Works.....	23,867	2,657,379	6,492,335	131,337,294		140,510,875
Health						
Animal Control.....			114,785			114,785
Developmental Disabilities.....			390,478			390,478
Land & Buildings.....	38,800	1,577,123				1,615,923
Total Health.....	38,800	1,577,123	505,263			2,121,186
Human Services						
County Home.....			111,489			111,489
Children Services.....			181,823			181,823
Public Assistance.....			135,816			135,816
Veterans Service Commission.....			108,403			108,403
Land & Buildings.....	426,710	2,073,636				2,500,346
Total Human Services.....	426,710	2,073,636	537,531			3,037,877
Community and Economic Development						
Convention & Visitors Bureau.....			94,058			94,058
Department of Development.....			39,815			39,815
Land & Buildings.....	121,030	1,279,994				1,401,024
Total Community & Economic Developer.....	121,030	1,279,994	133,873			1,534,897
Conservation & Recreation						
Recreation & Parks.....			1,343,873			1,343,873
Land & Buildings.....	1,064,017	5,203,151				6,267,168
Total Conservation & Recreation.....	1,064,017	5,203,151	1,343,873			7,611,041
Total General Capital Assets.....	\$ 2,764,258	\$ 45,787,902	\$ 17,809,828	\$ 131,337,294	\$ -	\$ 197,699,282

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, 2020

Function and Activity	Governmental Fund Capital Assets January 1, 2020	Additions	Deductions	Governmental Fund Capital Assets December 31, 2020
General Government				
Legislative and Executive				
Commissioners.....	\$ 3,829,735			\$ 3,829,735
Auditor.....	348,522	\$ 21,555		370,077
Data Processing.....	765,868			765,868
Building Maintenance.....	733,343	91,583		824,926
Other Legislative and Executive.....	3,315,628	123,353		3,438,981
Land & Buildings.....	8,137,251			8,137,251
Judicial				
Common Pleas Court.....	360,076			360,076
Probate Court.....	60,407			60,407
Clerk of Courts.....	56,840			56,840
Juvenile Court.....	242,191		9,000	233,191
Other Judicial.....	126,559			126,559
Land & Buildings.....	6,229,823			6,229,823
Total General Government.....	24,206,243	236,491	9,000	24,433,734
Public Safety				
Coroner.....	102,845			102,845
Sheriff.....	2,085,699	276,989	265,515	2,097,173
Adult Probation.....	57,688			57,688
Building Inspection.....	160,519			160,519
Ace Task Force.....	12,500			12,500
Juvenile Detention.....	76,927			76,927
Emergency Management.....	35,228			35,228
Land & Buildings.....	15,906,792			15,906,792
Total Public Safety.....	18,438,198	276,989	265,515	18,449,672
Public Works				
Engineer and Highways.....	136,393,099	337,344	97,447	136,632,996
WAN Group.....	720,959			720,959
Environmental Services.....	477,729		2,055	475,674
Land & Buildings.....	2,681,246			2,681,246
Total Public Works.....	140,273,033	337,344	99,502	140,510,875
Health				
Animal Control.....	114,785			114,785
Developmental Disabilities.....	390,478			390,478
Land & Buildings.....	1,615,923			1,615,923
Total Health.....	2,121,186	-	-	2,121,186
Human Services				
County Home.....	111,489			111,489
Children Services.....	199,821		17,998	181,823
Public Assistance.....	146,746		10,930	135,816
Veterans Service Commission.....	128,551		20,148	108,403
Land & Buildings.....	2,500,346			2,500,346
Total Human Services.....	3,086,953	-	49,076	3,037,877
Community and Economic Development				
Convention & Visitor's Bureau.....	94,058			94,058
Department of Development.....	16,950	22,865		39,815
Land & Buildings.....	1,401,024			1,401,024
Total Community & Economic Development.....	1,512,032	22,865		1,534,897
Conservation & Recreation				
Recreation & Parks.....	1,287,214	56,659		1,343,873
Land & Buildings.....	6,067,168	200,000		6,267,168
Total Conservation & Recreation.....	7,354,382	256,659	-	7,611,041
Total General Capital Assets.....	\$ 196,992,027	\$ 1,130,348	\$ 423,093	\$ 197,699,282

Backside of Section Divider



STATISTICAL SECTION

MAKING A DIFFERENCE
FOR GREENE COUNTY

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**GREENE COUNTY, OHIO
STATISTICAL SECTION - TABLE OF CONTENTS
DECEMBER 31, 2020**

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.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	146-153
<p>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.</p>	
Revenue Capacity	154-159
<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>	
Debt Capacity	160-165
<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>	
Demographic and Economic Information	166-169
<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>	
Operating Information	170-172
<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>	

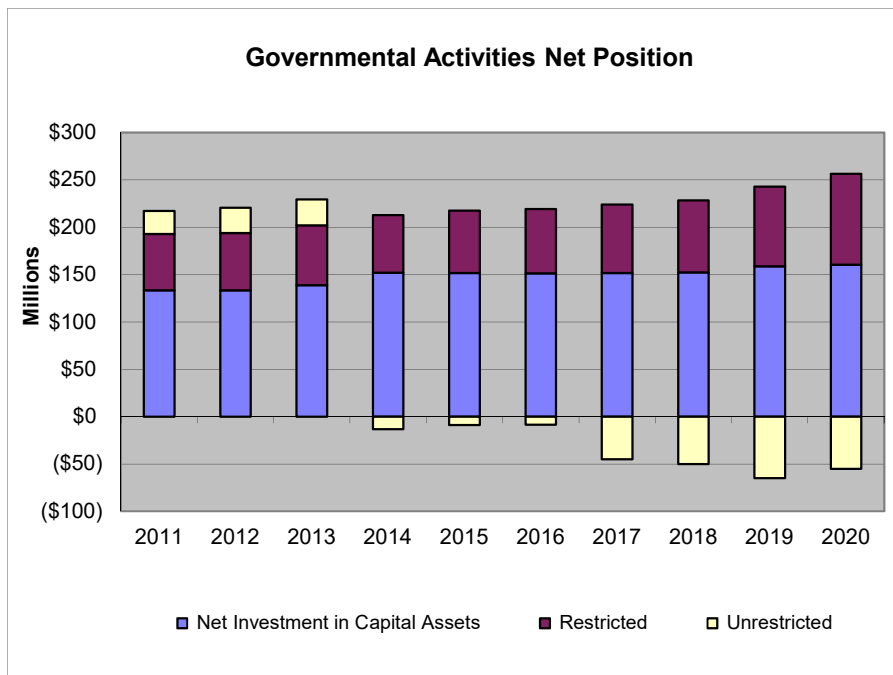
Sources:

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)

	2011	2012	2013	2014(a)
Governmental Activities				
Net investment in capital assets.....	\$ 133,362,088	\$ 133,455,943	\$ 138,857,976	\$ 151,976,215
Restricted.....	59,398,499	60,329,538	63,196,051	60,982,816
Unrestricted.....	24,578,217	26,860,601	27,325,592	(13,363,553)
Total Governmental Activities Net Position.....	\$ 217,338,804	\$ 220,646,082	\$ 229,379,619	\$ 199,595,478
Business-type Activities				
Net investment in capital assets.....	\$ 89,510,038	\$ 90,885,709	\$ 99,567,512	\$ 103,660,266
Restricted.....	8,580,411	8,606,969	2,643,753	9,531,013
Unrestricted.....	27,284,032	30,419,735	29,461,992	22,099,906
Total Business-type Activities Net Position.....	\$ 125,374,481	\$ 129,912,413	\$ 131,673,257	\$ 135,291,185
Primary Government				
Net investment in capital assets.....	\$ 222,872,126	\$ 224,341,652	\$ 238,425,488	\$ 255,636,481
Restricted.....	67,978,910	68,936,507	65,839,804	70,513,829
Unrestricted.....	51,862,249	57,280,336	56,787,584	8,736,353
Total Primary Government Net Position.....	\$ 342,713,285	\$ 350,558,495	\$ 361,052,876	\$ 334,886,663

(a) - 2014 net position was restated due to the implementation of GASB 68.
 (b) - 2017 net position was restated due to the implementation of GASB 75.
 (c) - 2018 net position was restated due to the implementation of GASB 84.



2015	2016	2017(b)	2018(c)	2019	2020
\$ 151,517,853	\$ 151,356,072	\$ 151,595,956	\$ 152,433,542	\$ 158,781,791	\$ 160,264,532
66,057,173	67,801,893	72,506,082	75,780,499	84,142,671	96,128,818
(9,052,123)	(8,616,978)	(45,117,391)	(50,019,605)	(64,898,089)	(55,052,506)
<u>\$ 208,522,903</u>	<u>\$ 210,540,987</u>	<u>\$ 178,984,647</u>	<u>\$ 178,194,436</u>	<u>\$ 178,026,373</u>	<u>\$ 201,340,844</u>
\$ 108,197,018	\$ 115,363,241	\$ 124,715,210	\$ 128,771,844	\$ 137,254,493	\$ 147,181,186
8,630,839	17,311,731	17,430,571	18,511,145	23,760,922	23,449,314
26,832,469	18,738,841	16,286,148	18,168,357	15,646,643	14,567,711
<u>\$ 143,660,326</u>	<u>\$ 151,413,813</u>	<u>\$ 158,431,929</u>	<u>\$ 165,451,346</u>	<u>\$ 176,662,058</u>	<u>\$ 185,198,211</u>
\$ 259,714,871	\$ 266,719,313	\$ 276,311,166	\$ 281,205,386	\$ 296,036,284	\$ 307,445,718
74,688,012	85,113,624	89,936,653	94,291,644	107,903,593	119,578,132
17,780,346	10,121,863	(28,831,243)	(31,851,248)	(49,251,446)	(40,484,795)
<u>\$ 352,183,229</u>	<u>\$ 361,954,800</u>	<u>\$ 337,416,576</u>	<u>\$ 343,645,782</u>	<u>\$ 354,688,431</u>	<u>\$ 386,539,055</u>

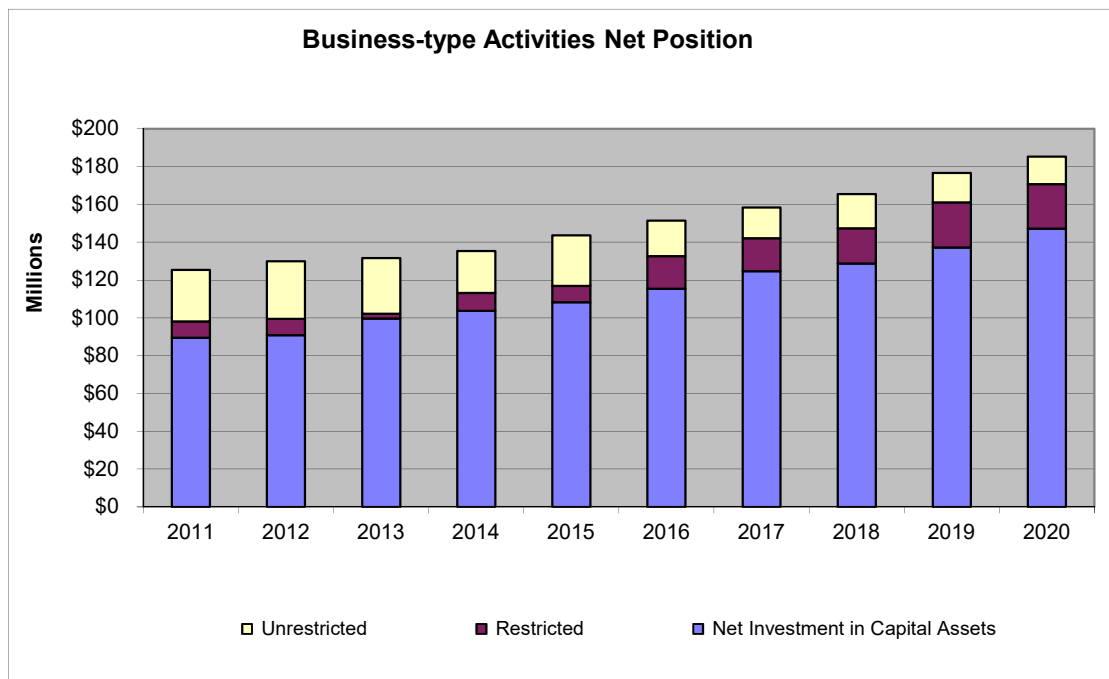


Table 2

Greene County, Ohio

Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Fund				
Nonspendable:				
Due From Other Funds.....	75,475	121,483	102,503	98,701
Interfund Receivables.....	136,481	140,466	105,216	417,834
Unclaimed Funds.....	438,581	472,883	403,747	332,820
Prepaid Expenses.....				
Committed:				
Other Purposes.....	2,138,635			
Assigned for Encumbrances.....		2,144,837	1,195,023	1,901,221
Assigned for Budgetary Resource.....	2,825,877	6,793,065	4,747,479	2,950,311
Unassigned.....	17,720,052	15,824,344	20,998,399	22,768,440
Total Fund Balance: General Fund.....	<u>\$ 23,335,101</u>	<u>\$ 25,497,078</u>	<u>\$ 27,552,367</u>	<u>\$ 28,469,327</u>
All Other Governmental Funds				
Nonspendable:				
Due From Other Funds.....	10,245	57,385	2,307	174,842
Interfund Receivables.....				20,000
Principal of Trust Funds.....	96,292	92,595	91,493	70,800
Prepaid Expenses.....				
Restricted:				
Job and Family Services.....	4,380,234	6,626,968	7,771,633	7,980,516
Developmental Disabilities.....	23,526,374	24,858,755	25,138,814	24,271,828
Motor Vehicle, Road & Bridge.....	10,382,724	8,852,854	9,001,740	8,700,977
Other Purposes.....	18,935,446	22,432,205	19,229,391	19,198,974
Committed:				
County Home.....	24,988	256,015	282,867	34,078
Capital Projects.....				493,722
Long Term Debt Obligations.....	287,925	461,511	626,437	801,023
Unassigned.....	(157,696)			(3,028)
Total All Other Governmental Funds.....	<u>\$ 57,486,532</u>	<u>\$ 63,638,288</u>	<u>\$ 62,144,682</u>	<u>\$ 61,743,732</u>

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
76,346					
333,438					
208,727	34,014	21,515	48,456	232,942	364,736
		544,507	620,385	510,963	563,071
725,988	1,122,345	3,458,270	3,571,145	1,022,428	708,907
6,790,129	5,666,947	9,111,525	6,257,982	1,524,589	4,668,077
25,743,352	27,461,194	26,392,385	28,805,310	39,861,515	52,527,764
<u>\$ 33,877,980</u>	<u>\$ 34,284,500</u>	<u>\$ 39,528,202</u>	<u>\$ 39,303,278</u>	<u>\$ 43,152,437</u>	<u>\$ 58,832,555</u>
33,282					
70,800	70,800	70,800	70,800	70,800	70,800
		357,179	5,665,584	5,205,133	4,869,334
8,854,537	10,156,785	11,327,409	16,527,627	16,104,282	19,102,921
23,827,962	23,142,051	23,597,991	23,447,659	21,765,002	24,968,463
10,262,367	9,737,869	10,603,117	12,242,582	12,521,958	14,647,670
19,776,563	21,756,135	23,166,993	14,722,121	22,338,352	23,411,132
385,732	511,484	746,409	525,290	713,469	909,730
1,547,890	1,146,387	2,741,659	3,300,271	2,976,468	5,025,323
972,884	2,011,040	868,032	941,868	1,034,136	45,063
<u>\$ 65,732,017</u>	<u>\$ 68,532,551</u>	<u>\$ 73,479,589</u>	<u>\$ 77,443,802</u>	<u>\$ 82,729,600</u>	<u>\$ 93,050,436</u>

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

	2011	2012	2013	2014
Expenses				
Governmental Activities				
Legislative and Executive.....	\$ 14,664,052	\$ 15,740,183	\$ 16,459,480	\$ 16,179,840
Judicial.....	6,296,201	7,094,528	7,115,444	7,996,955
Public Safety.....	20,140,857	21,705,271	19,516,784	21,191,299
Public Works.....	9,088,202	9,820,882	8,662,610	9,671,896
Health.....	22,266,555	23,789,422	23,912,910	26,179,437
Human Services.....	26,913,188	25,297,987	21,810,906	25,424,076
Conservation and Recreation.....	2,945,774	2,988,548	4,229,680	3,167,588
Community and Economic Development.....	2,353,784	1,722,645	2,088,390	1,762,988
Other				
Interest and Fiscal Charges.....	1,088,993	1,088,463	1,798,532	1,057,845
Total Governmental Activities Expenses.....	105,757,606	109,247,929	105,594,736	112,631,924
Business-type Activities				
Water.....	9,011,065	8,929,982	10,081,321	8,699,215
Sewer.....	16,892,606	18,786,322	19,374,602	15,890,356
Total Business-type Activities Expenses.....	25,903,671	27,716,304	29,455,923	24,589,571
Total Primary Government Expenses.....	\$ 131,661,277	\$ 136,964,233	\$ 135,050,659	\$ 137,221,495
Program Revenues				
Governmental Activities				
Charges for Services				
Legislative and Executive.....	\$ 6,567,900	\$ 4,614,166	\$ 5,598,656	\$ 5,873,400
Judicial.....	1,943,036	1,882,639	2,001,833	1,952,005
Public Safety.....	3,478,013	2,924,024	2,815,668	2,967,040
Public Works.....	408,518	1,283,095	235,223	562,501
Health.....	825,250	878,961	850,170	1,046,014
Human Services.....	5,835,369	5,368,515	4,786,148	4,784,388
Conservation and Recreation.....	1,409,820	321,962	133,094	1,278,254
Community and Economic Development.....	14,454	31,422	1,618,479	
Operating Grants and Contributions.....	31,269,857	32,520,700	28,521,561	31,193,575
Capital Grants and Contributions.....	767,938	271,939	409,193	869,430
Total Governmental Activities Program Revenues.....	52,520,155	50,097,423	46,970,025	50,526,607
Business-type Activities				
Charges for Services				
Water.....	9,608,646	10,592,163	9,529,534	9,929,260
Sewer.....	19,957,312	20,531,571	19,694,664	19,926,907
Capital Grants and Contributions.....	638,470	175,788	477,389	-
Total Business-type Activities Program Revenues.....	30,204,428	31,299,522	29,701,587	29,856,167
Total Primary Government Program Revenues.....	\$ 82,724,583	\$ 81,396,945	\$ 76,671,612	\$ 80,382,774
Net <Expense>/Revenue				
Governmental Activities.....	\$ (53,237,451)	\$ (59,150,506)	\$ (58,624,711)	\$ (62,105,317)
Business-type Activities.....	4,300,757	3,583,218	245,664	5,266,596
Total Primary Government Net <Expense>/Revenue.....	\$ (48,936,694)	\$ (55,567,288)	\$ (58,379,047)	\$ (56,838,721)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Real and Personal Property Taxes.....	\$ 35,088,635	\$ 34,771,884	\$ 36,370,688	\$ 35,606,743
County Hotel Lodging Taxes.....	933,739	937,708	919,495	1,007,884
Sales Taxes.....	22,005,853	22,576,311	22,962,447	24,606,952
Unrestricted Grants.....	4,504,217	1,702,893	4,753,574	5,552,659
Investment Earnings.....	2,332,405	522,613	773,697	1,429,891
Other Revenue.....	2,379,282	1,960,542	1,587,376	525,871
Transfers.....	(25,725)	(14,167)	(9,029)	(18,489)
Total Governmental Activities.....	67,218,406	62,457,784	67,358,248	68,711,511
Business-type Activities				
Investment Earnings.....	46,479	41,186	255,102	59,688
Other Revenue.....	527,006	899,361	1,251,049	791,600
Transfers.....	25,725	14,167	9,029	18,489
Total Business-type Activities.....	599,210	954,714	1,515,180	869,777
Total Primary Government.....	\$ 67,817,616	\$ 63,412,498	\$ 68,873,428	\$ 69,581,288
Change in Net Position				
Governmental Activities.....	\$ 13,980,955	\$ 3,307,278	\$ 8,733,537	\$ 6,606,194
Business-type Activities.....	4,899,967	4,537,932	1,760,844	6,136,373
Total Primary Government.....	\$ 18,880,922	\$ 7,845,210	\$ 10,494,381	\$ 12,742,567

2015	2016	2017	2018	2019	2020
\$ 16,708,608	\$ 21,062,096	\$ 20,484,414	\$ 22,213,612	\$ 22,529,358	\$ 19,841,881
8,071,770	8,595,676	9,015,511	9,268,013	10,296,578	9,768,992
20,907,748	23,022,264	26,232,826	26,660,763	32,669,878	28,521,616
8,564,111	9,470,211	8,983,856	9,835,282	10,612,280	9,528,537
25,928,609	25,569,399	25,564,792	26,119,243	24,826,008	21,804,702
26,875,768	29,625,809	32,036,157	31,921,834	36,468,256	30,685,781
3,033,427	3,333,687	3,594,508	4,509,091	4,910,170	4,408,366
1,678,489	1,895,927	1,596,981	2,052,055	2,062,809	3,285,306
					1,008,419
940,352	859,118	869,651	819,655	741,934	914,613
<u>112,708,882</u>	<u>123,434,187</u>	<u>128,378,696</u>	<u>133,399,548</u>	<u>145,117,271</u>	<u>129,768,213</u>
9,338,165	9,080,292	9,628,120	9,982,806	11,028,370	10,404,514
15,973,054	16,121,099	16,645,315	16,795,474	17,209,675	17,829,978
<u>25,311,219</u>	<u>25,201,391</u>	<u>26,273,435</u>	<u>26,778,280</u>	<u>28,238,045</u>	<u>28,234,492</u>
<u>\$ 138,020,101</u>	<u>\$ 148,635,578</u>	<u>\$ 154,652,131</u>	<u>\$ 160,177,828</u>	<u>\$ 173,355,316</u>	<u>\$ 158,002,705</u>
\$ 5,479,066	\$ 6,535,020	\$ 7,414,588	\$ 6,843,562	\$ 8,662,092	\$ 9,784,977
2,028,410	1,791,453	1,312,344	1,732,523	1,754,574	1,499,977
3,173,005	3,554,754	3,269,414	3,768,748	3,980,869	3,453,901
464,590	447,717	404,176	441,181	581,207	423,305
909,566	877,151	839,322	1,109,663	2,093,020	715,341
5,322,285	5,281,420	5,308,868	4,608,235	4,690,778	4,225,924
1,176,745	1,422,609	1,498,403	1,083,089	1,024,044	1,026,516
5,000					
30,105,925	30,363,206	32,305,508	33,226,475	37,229,521	49,608,218
1,277,792	3,235,232	2,716,413	1,873,048	3,717,323	1,638,732
<u>49,942,384</u>	<u>53,508,562</u>	<u>55,069,036</u>	<u>54,686,524</u>	<u>63,733,428</u>	<u>72,376,891</u>
10,131,651	10,602,474	10,389,075	10,753,445	11,818,693	10,987,923
20,145,679	19,917,037	20,978,480	20,600,736	21,590,564	20,828,957
2,695,355	1,704,850	3,967,797	1,797,595	3,933,588	4,287,900
<u>32,972,685</u>	<u>32,224,361</u>	<u>35,335,352</u>	<u>33,151,776</u>	<u>37,342,845</u>	<u>36,104,780</u>
<u>\$ 82,915,069</u>	<u>\$ 85,732,923</u>	<u>\$ 90,404,388</u>	<u>\$ 87,838,300</u>	<u>\$ 101,076,273</u>	<u>\$ 108,481,671</u>
\$ (62,766,498)	\$ (69,925,625)	\$ (73,309,660)	\$ (78,713,024)	\$ (81,383,843)	\$ (57,391,322)
7,661,466	7,022,970	9,061,917	6,373,496	9,104,800	7,870,288
<u>\$ (55,105,032)</u>	<u>\$ (62,902,655)</u>	<u>\$ (64,247,743)</u>	<u>\$ (72,339,528)</u>	<u>\$ (72,279,043)</u>	<u>\$ (49,521,034)</u>
\$ 37,607,966	\$ 38,529,210	\$ 38,520,117	\$ 37,468,525	\$ 39,718,943	\$ 40,183,212
987,072	1,080,080	1,214,473	1,229,004	1,398,917	804,760
26,351,943	27,322,202	27,343,714	27,507,549	29,055,376	29,343,957
4,571,615	4,844,649	5,941,160	5,227,671	6,858,036	6,286,667
1,022,404	(529,963)	1,629,209	2,432,081	3,148,003	2,444,793
1,172,189	733,457	1,147,161	1,955,900	2,242,091	1,722,765
(19,266)	(35,926)	(47,693)	(92,748)	(1,205,586)	(80,361)
<u>71,693,923</u>	<u>71,943,709</u>	<u>75,748,141</u>	<u>75,727,982</u>	<u>81,215,780</u>	<u>80,705,793</u>
46,997	55,370	37,351	50,029	97,673	66,226
641,412	639,221	414,881	503,144	802,653	519,278
19,266	35,926	47,693	92,748	1,205,586	80,361
<u>707,675</u>	<u>730,517</u>	<u>499,925</u>	<u>645,921</u>	<u>2,105,912</u>	<u>665,865</u>
<u>\$ 72,401,598</u>	<u>\$ 72,674,226</u>	<u>\$ 76,248,066</u>	<u>\$ 76,373,903</u>	<u>\$ 83,321,692</u>	<u>\$ 81,371,658</u>
\$ 8,927,425	\$ 2,018,084	\$ 2,438,481	\$ (2,985,042)	\$ (168,063)	\$ 23,314,471
8,369,141	7,753,487	9,561,842	7,019,417	11,210,712	8,536,153
<u>\$ 17,296,566</u>	<u>\$ 9,771,571</u>	<u>\$ 12,000,323</u>	<u>\$ 4,034,375</u>	<u>\$ 11,042,649</u>	<u>\$ 31,850,624</u>

Table 4
Greene County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	2011	2012	2013	2014
Revenues				
Taxes.....	\$ 58,253,201	\$ 58,523,364	\$ 59,260,270	\$ 61,377,625
Charges for Services.....	17,892,322	15,165,075	14,530,413	16,212,150
Licenses & Permits.....	1,226,449	927,051	1,006,306	998,161
Fines & Forfeitures.....	1,288,301	1,113,241	1,003,289	1,009,358
Intergovernmental Revenues.....	36,824,373	34,224,265	38,110,961	35,611,393
Special Assessments.....	542,998	459,908	485,386	24,288
Investment Earnings.....	2,332,405	522,613	627,896	1,585,698
Other Revenues.....	2,124,981	1,458,749	1,309,512	1,113,536
Total Revenues	<u>120,485,030</u>	<u>112,394,266</u>	<u>116,334,033</u>	<u>117,932,209</u>
Expenditures				
Legislative and Executive.....	14,887,283	15,484,808	15,587,210	16,460,861
Judicial.....	6,553,419	6,683,577	7,092,786	7,862,119
Public Safety.....	20,086,813	20,143,735	20,267,224	20,788,104
Public Works.....	9,312,649	10,263,349	9,650,762	9,467,492
Health.....	22,519,725	23,542,942	24,055,646	25,989,182
Human Services.....	26,704,785	24,423,754	27,403,752	25,366,982
Conservation and Recreation.....	2,894,778	2,959,379	4,250,209	3,154,220
Community and Economic Development.....	2,425,559	1,612,409	2,131,577	1,751,522
Other.....				
Capital Outlay.....	3,811	919,428	2,530,963	905,955
Debt Service:				
Interest.....	1,070,101	1,133,006	1,005,000	1,083,082
Principal.....	580,000	945,000	1,819,796	4,630,000
Total Expenditures	<u>107,038,923</u>	<u>108,111,387</u>	<u>115,794,925</u>	<u>117,459,519</u>
Excess Revenue over Expenditures	13,446,107	4,282,879	539,108	472,690
Other Financing Sources/(Uses)				
Proceeds from Sale of Assets.....	52,231	347,600	32,569	62,329
Proceeds from Borrowing.....	8,000,000	3,700,000		
Premium on Borrowing.....				
Payments to Escrow Agent.....				
Inception of Capital Lease.....				
Transfers In.....	3,060,760	2,308,183	2,307,250	6,874,337
Transfers Out.....	(3,088,637)	(2,324,662)	(2,317,244)	(6,893,346)
Total Other Financing Sources/(Uses).....	<u>8,024,354</u>	<u>4,031,121</u>	<u>22,575</u>	<u>43,320</u>
Net Change in Fund Balance.....	<u>\$ 21,470,461</u>	<u>\$ 8,314,000</u>	<u>\$ 561,683</u>	<u>\$ 516,010</u>
Capitalized Capital Outlay	1,557,270	1,794,283	733,044	905,955
Debt Service as a percentage of noncapital expenditures.....	1.6%	1.9%	2.5%	4.9%

2015	2016	2017	2018	2019	2020
\$ 65,205,640	\$ 66,680,972	\$ 67,094,050	\$ 66,211,613	\$ 70,274,369	\$ 70,269,480
16,631,500	17,065,917	17,737,605	16,970,237	20,143,118	18,613,673
1,096,172	1,283,131	1,396,373	1,608,374	1,704,336	1,569,334
850,672	1,056,794	885,508	821,062	779,274	770,323
34,638,050	37,625,248	39,535,977	39,160,377	44,100,653	53,510,480
41,687	39,716	32,859	27,158	24,934	22,711
1,137,492	(25,009)	1,708,516	2,594,933	5,175,785	2,745,635
1,124,626	939,305	1,746,156	2,932,147	2,757,837	2,932,953
<u>120,725,839</u>	<u>124,666,074</u>	<u>130,137,044</u>	<u>130,325,901</u>	<u>144,960,306</u>	<u>150,434,589</u>
16,381,211	19,869,072	19,038,830	21,039,457	24,891,916	18,340,062
7,893,029	8,141,179	7,912,334	8,496,963	8,490,149	8,696,486
20,777,839	21,838,544	23,169,359	24,085,881	26,609,301	25,616,778
8,045,639	9,891,384	8,282,322	8,947,711	9,469,990	8,979,421
25,568,931	25,601,103	25,591,256	26,171,355	24,850,254	21,726,424
26,862,969	28,494,895	28,765,317	29,764,890	31,114,414	28,408,484
3,054,014	3,219,330	3,429,751	4,371,963	4,277,719	4,218,654
1,642,555	1,830,124	1,468,585	1,937,108	1,821,760	3,179,450
					1,008,419
22,946	92,820	250	1,632,132	2,221,566	250
995,000	884,288	847,132	793,229	740,556	3,490,000
971,963	1,070,000	1,550,000	1,360,000	1,230,000	697,349
<u>112,216,096</u>	<u>120,932,739</u>	<u>120,055,136</u>	<u>128,600,689</u>	<u>135,717,625</u>	<u>124,361,777</u>
8,509,743	3,733,335	10,081,908	1,725,212	9,242,681	26,072,812
635,329	110,278	156,984	111,332	878,134	11,165
3,955,000					
82,913					
(4,015,681)					
249,401				221,262	
3,247,823	2,587,693	2,787,301	4,479,960	2,298,475	5,345,836
(3,267,590)	(3,224,252)	(2,835,453)	(4,573,192)	(3,505,595)	(5,428,859)
<u>887,195</u>	<u>(526,281)</u>	<u>108,832</u>	<u>18,100</u>	<u>(107,724)</u>	<u>(71,858)</u>
<u>\$ 9,396,938</u>	<u>\$ 3,207,054</u>	<u>\$ 10,190,740</u>	<u>\$ 1,743,312</u>	<u>\$ 9,134,957</u>	<u>\$ 26,000,954</u>
873,850	1,590,387	1,111,261	2,144,067	8,001,028	1,130,348
1.8%	1.6%	2.0%	1.7%	1.5%	3.4%

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
2011	35,266,373	47,236	22,005,853	933,739	58,253,201
2012	35,009,345		22,576,311	937,708	58,523,364
2013	35,408,328		22,962,447	919,495	59,290,270
2014	35,762,789		24,606,952	1,007,884	61,377,625
2015	37,866,625		26,351,943	987,072	65,205,640
2016	38,278,690		27,322,202	1,080,080	66,680,972
2017	38,535,863		27,343,714	1,214,473	67,094,050
2018	37,475,060		27,507,549	1,229,004	66,211,613
2019	39,820,076		29,055,376	1,398,917	70,274,369
2020	40,120,763		29,343,957	804,760	70,269,480
% Change 2011 to 2020	15.0%	-100.0%	37.5%	74.8%	24.0%

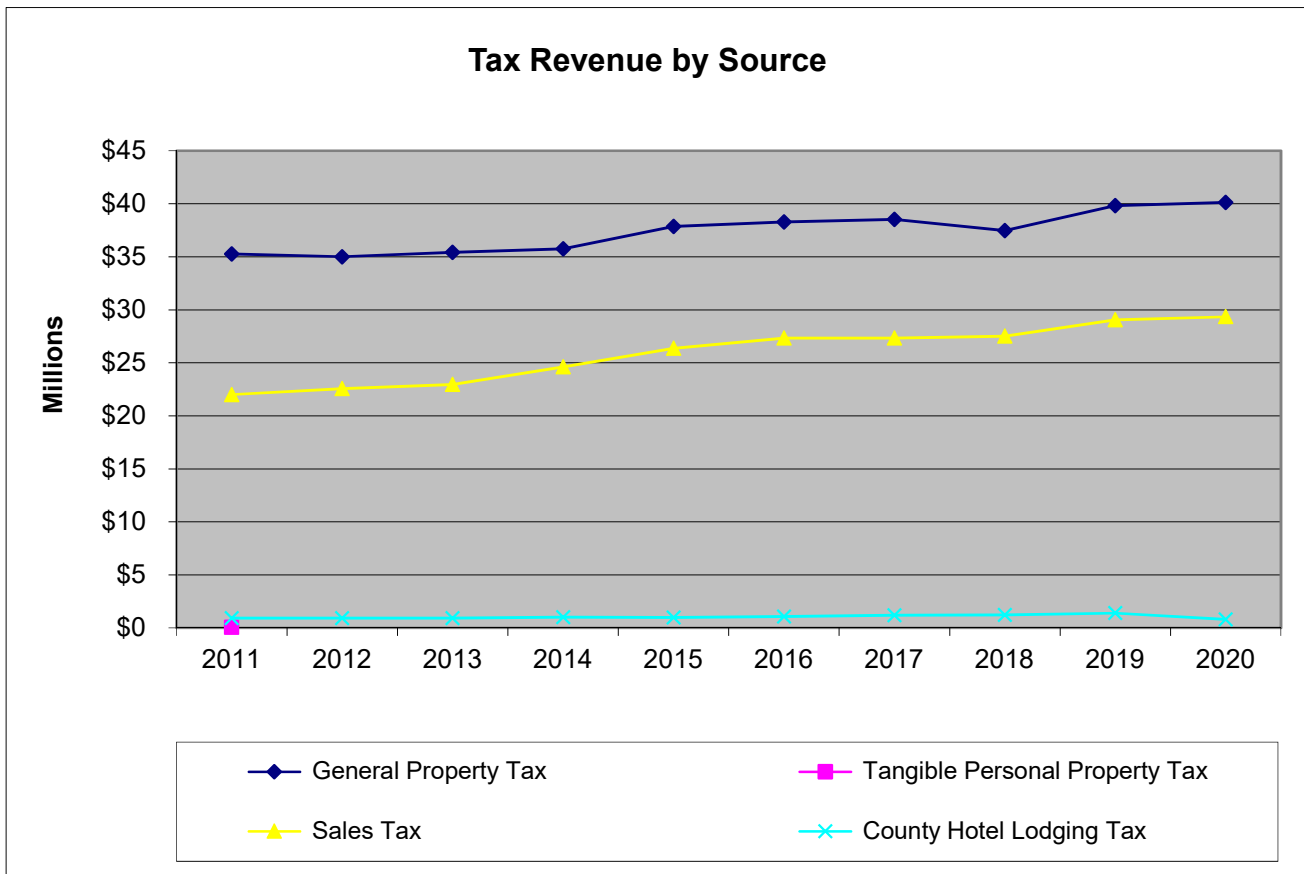


Table 6

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
2011	7,959,255	785,988	3,800,307	5,125,439	10,464,321	2,993,535	3,416,961	542,829	35,088,635
2012	7,694,062	799,754	3,847,493	4,960,635	10,587,915	3,015,202	3,307,089	559,734	34,771,884
2013	8,597,079	829,641	3,992,818	5,145,860	10,986,447	3,142,876	3,430,574	245,393	36,370,688
2014	8,375,989	810,913	3,909,511	5,025,564	10,755,519	3,076,833	3,417,115	235,299	35,606,743
2015	8,498,898	823,454	3,978,443	5,097,926	10,937,836	3,128,956	4,873,450	269,003	37,607,966
2016	8,729,882	842,083	4,074,606	5,211,181	11,191,107	3,201,355	4,998,077	280,919	38,529,210
2017	8,695,207	842,828	4,074,779	5,217,055	11,197,593	3,203,240	5,004,260	285,155	38,520,117
2018	7,343,572	851,533	4,116,450	5,268,325	11,309,685	3,235,299	5,053,595	290,066	37,468,525
2019	9,200,325	861,785	4,169,766	5,333,948	11,451,273	3,275,798	5,116,613	309,435	39,718,943
2020	9,343,677	870,163	4,212,524	5,385,834	11,563,278	3,307,842	5,166,330	333,564	40,183,212

% Change
 2011 to
 2020

17.4%	10.7%	10.8%	5.1%	10.5%	10.5%	51.2%	-38.6%	15.1%
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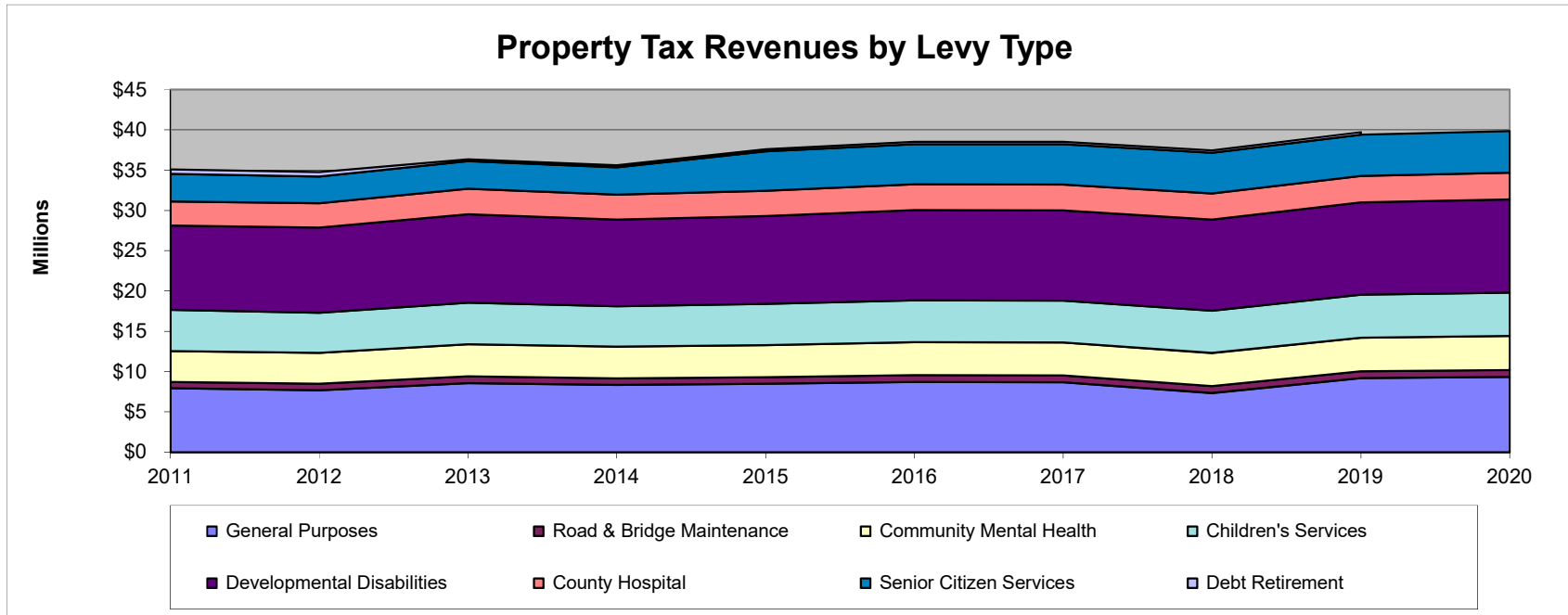


Table 7
Greene County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Tax Year	Collection Year		REAL PROPERTY				Public Utility Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percent of Estimated Actual Value
			Agricultural & Residential	Commercial & Industrial	Public Utility Real	Real					
2011	2012	(T)	2,956,950,430	722,866,020	141,160	100,504,090	3,780,461,700	11.25	10,801,319,143	35.00%	
2012	2013		2,975,934,990	755,893,700	160,930	116,786,770	3,848,776,390	11.25	10,996,503,971	35.00%	
2013	2014		2,990,547,140	731,313,600	172,490	111,517,520	3,833,550,750	11.25	10,953,002,143	35.00%	
2014	2015	(R)	3,005,227,990	749,246,430	181,320	114,838,370	3,869,494,110	11.65	11,055,697,457	35.00%	
2015	2016		3,024,738,940	743,323,960	171,920	119,157,070	3,887,391,890	11.65	11,106,833,971	35.00%	
2016	2017		3,052,793,470	772,093,970	895,040	125,148,730	3,950,931,210	11.65	11,288,374,886	35.00%	
2017	2018	(T)	3,190,207,670	777,308,170	855,040	127,161,430	4,095,532,310	11.15	11,701,520,886	35.00%	
2018	2019		3,226,563,710	779,305,580	820,610	136,706,880	4,143,396,780	11.65	11,838,276,514	35.00%	
2019	2020		3,266,236,250	807,234,970	815,910	151,722,440	4,226,009,570	11.65	12,074,313,057	35.00%	
2020	2021	(R)	3,698,093,490	840,883,380	290,050	153,241,660	4,692,508,580	11.65	13,407,167,371	35.00%	

Source: Greene County Auditor's Office

(R) - Real property is reappraised every six years

(T) - State mandated update of the current market value in the third year following each reappraisal

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. The general business tangible personal property tax was phased out in 2006. The value derived from the listing percentage multiplied by the applicable rates, generated the property tax revenue billed in that year.

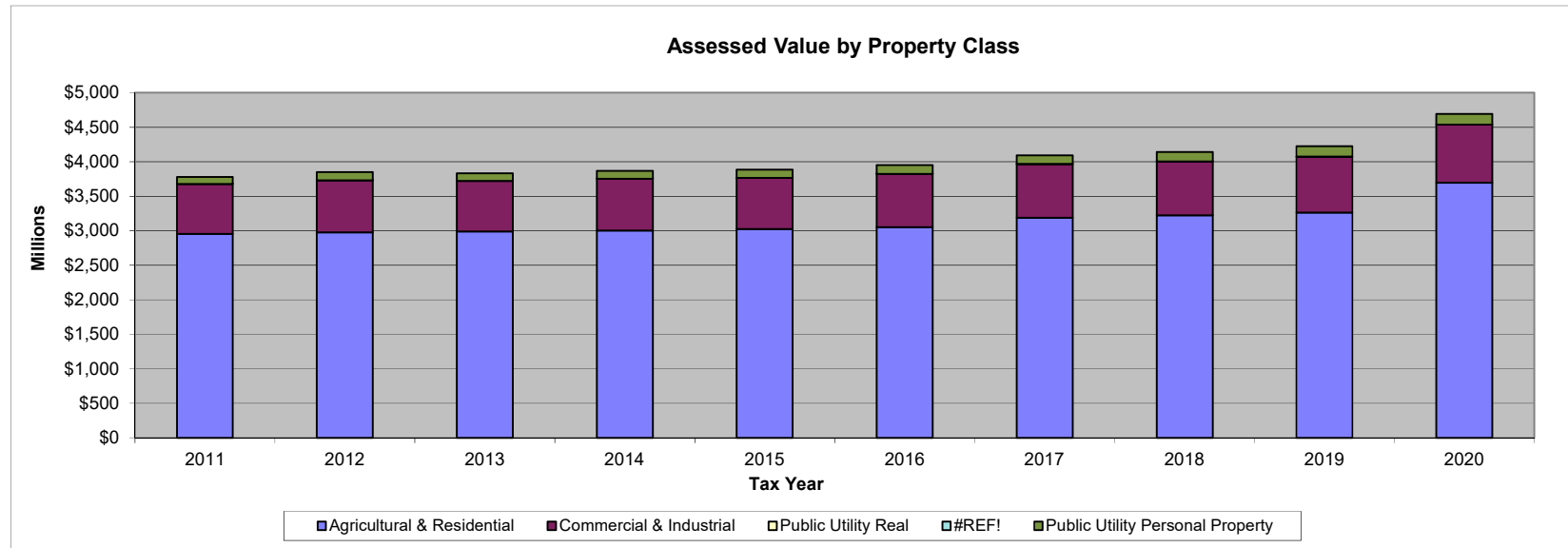


Table 8
 Greene County, Ohio
 Property Tax Levies and Collections - Real, Utility and Tangible Taxes
 Last Ten Fiscal Years

Tax Year	Collection Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Taxes Levied	Delinquent Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Delinquent Taxes Collected as a Percent of Total Taxes	Total Collection as a Percentage of Total Taxes Levied	Accumulated Delinquencies
2010	2011	45,569,584	43,855,975	96.24%	2,516,194	1,444,645	45,300,620	3.19%	94.21%	2,619,926
2011	2012	46,167,308	44,397,519	96.17%	2,613,999	1,660,599	46,058,118	3.61%	94.42%	2,794,616
2012	2013	47,054,213	45,190,730	96.04%	2,236,146	1,364,876	46,555,606	2.93%	94.45%	1,950,761
2013	2014	46,915,635	45,531,386	97.05%	2,194,419	1,206,440	46,737,826	2.58%	95.17%	1,920,871
2014	2015	48,956,097	47,366,079	96.75%	1,920,871	1,162,076	48,528,155	2.39%	95.38%	2,292,054
2015	2016	50,396,617	48,919,627	97.07%	2,292,054	1,881,659	50,801,286	3.70%	96.42%	2,379,210
2016	2017	51,178,965	49,712,530	97.13%	2,514,222	1,653,005	51,365,535	3.22%	95.66%	2,175,736
2017	2018	50,101,425	48,869,285	97.54%	2,175,736	1,334,474	50,203,759	2.66%	96.03%	1,234,981
2018	2019	52,603,293	51,240,874	97.41%	2,071,987	1,253,478	52,494,352	2.39%	96.01%	2,071,119
2019	2020	53,656,922	51,713,077	96.38%	2,071,119	1,344,749	53,057,826	2.53%	95.21%	2,073,165

Source: Greene County Auditor's Office

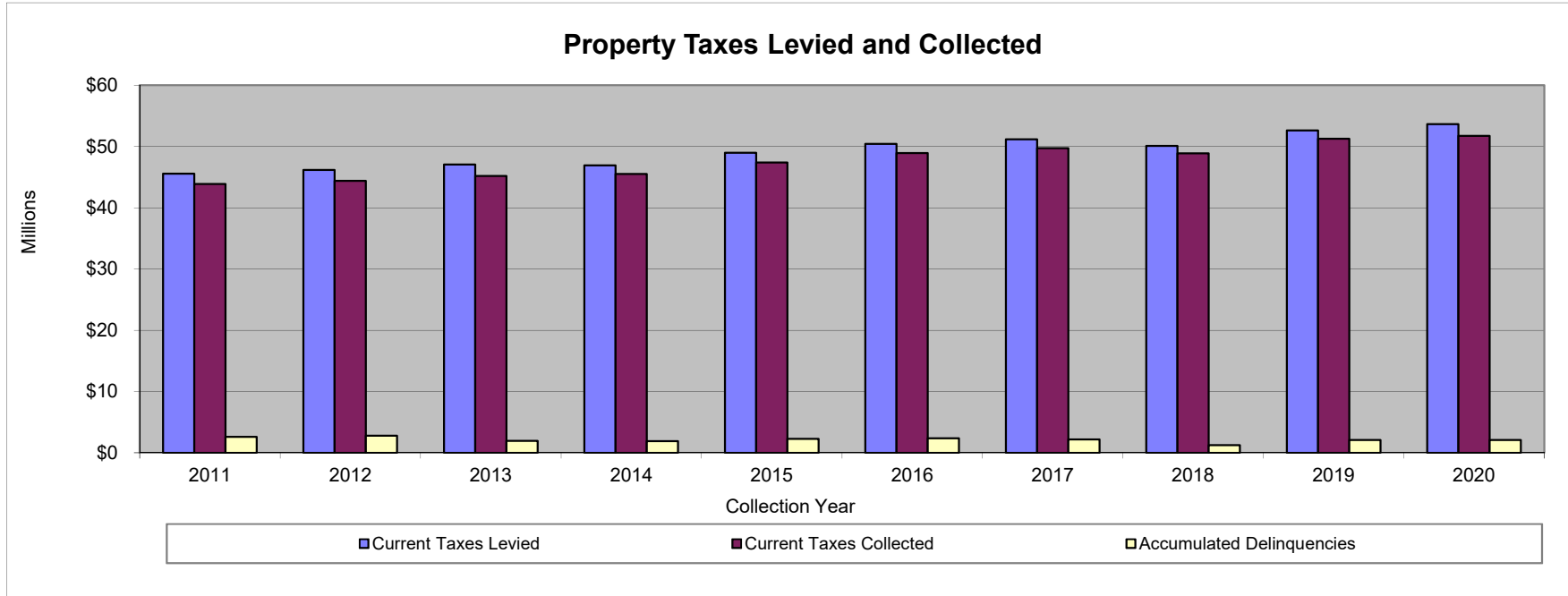


Table 9
Greene County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1000 of Assessed Value)
Last Ten Collection Years

County Units:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Bridge.....	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Children Services.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Community Mental Health.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
General.....	2.330	2.330	2.330	2.330	2.330	2.330	2.330	1.830	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.....	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
Senior Council on Aging.....	1.000	1.000	1.000	1.400	1.400	1.400	1.400	1.400	1.400	1.400
Total Rates.....	11.250	11.250	11.250	11.650	11.650	11.650	11.650	11.150	11.650	11.650
School Districts:										
Beavercreek City.....	48.900	48.850	55.100	54.900	54.150	54.150	53.840	53.000	52.750	54.970
Cedar Cliff Local.....	41.700	41.600	42.700	42.200	40.200	40.200	40.330	40.860	40.810	40.330
Fairborn City.....	52.650	52.500	52.500	52.650	52.650	52.650	55.350	55.250	55.050	59.090
Greene County Career Center.....	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	4.480	4.320
Greeneview Local.....	33.350	33.300	33.250	32.650	32.750	32.750	32.950	32.750	32.750	32.530
Bellbrook-Sugarcreek Local.....	67.650	67.650	66.800	68.200	66.900	66.900	66.850	66.150	65.900	65.610
Xenia Community.....	43.900	46.800	46.800	47.250	47.750	47.750	47.600	46.350	46.380	45.030
Yellow Springs Exempted.....	63.700	70.950	70.950	70.600	71.000	71.000	69.900	69.150	68.920	66.580
Out-of-County School Districts:										
Clark County JVS.....	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Clinton Massie Local.....	30.750	30.250	30.250	30.250	30.000	30.000	30.000	30.260	30.250	29.200
Great Oaks Vocational.....	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700
Huber Height City.....	n/a	n/a	n/a	n/a	64.540	64.540	64.050	64.050	64.050	63.550
Kettering City.....	77.200	77.200	82.090	82.190	82.190	84.590	84.460	90.450	90.450	89.700
Miami Valley JVS.....	n/a	n/a	n/a	n/a	2.580	2.580	4.010	4.010	4.010	3.960
Southeastern Local.....	41.470	41.390	41.390	40.600	40.610	40.610	40.320	40.330	40.490	40.520
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.....	51.130	52.180	52.180	53.440	53.440	53.440	53.440	58.120	55.480	55.480
Wilmington City.....	28.200	26.375	26.375	26.300	26.300	26.300	26.300	26.300	26.200	24.800
Corporations:										
Beavercreek City.....	14.100	14.100	14.100	17.800	17.800	17.800	18.600	18.580	18.580	18.880
Bellbrook City.....	19.500	19.500	19.500	19.500	19.500	19.500	19.500	19.500	21.250	21.250
Bowersville Village.....	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400	8.400
Cedarville Village.....	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050	5.050
Centerville City.....	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Clifton Village.....	9.000	9.000	9.000	9.000	11.000	11.000	11.000	11.000	11.000	11.000
Dayton City.....	n/a	n/a	n/a	n/a	n/a	9.800	9.800	9.800	9.800	9.800
Fairborn City.....	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300	11.300
Jamestown Village.....	18.900	18.900	20.700	20.700	20.700	20.700	20.700	20.700	20.700	20.700
Kettering City.....	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.790	6.630
Spring Valley Village.....	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700	13.700
Xenia City.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Yellow Spring Village.....	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
Townships:										
Bath.....	9.900	9.900	9.900	9.900	9.900	9.900	12.100	12.100	12.100	12.100
Beavercreek.....	16.550	16.550	14.550	14.550	14.950	14.950	14.950	15.850	15.850	19.350
Caesarcreek.....	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600	6.600
Cedarville.....	9.900	9.900	9.900	9.900	9.900	9.900	9.900	8.450	9.900	9.900
Jefferson.....	5.600	5.600	6.600	9.600	9.600	9.600	9.600	9.600	9.600	9.600
Miami.....	5.900	5.900	5.900	5.900	5.900	5.900	5.900	8.300	7.850	7.400
New Jasper.....	6.200	6.200	7.700	7.700	7.700	7.700	9.200	9.200	9.200	9.200
Ross.....	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700	6.700
Silvercreek.....	6.400	6.400	6.400	6.400	6.650	6.650	7.650	7.650	7.650	7.650
Spring Valley.....	14.500	14.500	14.500	14.500	14.500	14.500	14.500	15.500	16.500	17.500
Sugarcreek.....	20.000	21.700	20.000	20.000	20.000	20.000	20.000	20.000	20.000	20.000
Xenia.....	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000	12.000
Other Units:										
Beavercreek Township Park Dist.....	n/a	n/a	n/a	n/a	n/a	n/a	0.050	0.050	0.050	0.050
Bellbrook-Sugarcreek Park District.....	1.100	1.700	1.700	1.700	1.700	1.700	1.700	1.700	2.300	2.300
District Health Fund.....	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
Greene County Library.....	1.000	1.000	1.000	1.000	1.900	1.900	1.900	1.900	1.900	1.900
Greene County Park District.....	n/a	n/a	n/a	n/a	0.900	0.900	0.900	0.900	0.900	0.900

Source: Greene County Auditor's Office

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

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

Taxpayer	2020			2011		
	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	\$ 102,451,030	2.42%	1	\$ 73,044,855	1.86%	1
Greene Town Center LLC	44,779,120	0.95%	2	47,402,620	1.21%	2
MFC Beavercreek LLC	38,564,210	0.82%	3	36,210,280	0.92%	3
Vectren Energy Delivery	26,818,840	0.57%	4			
Columbia Gas	12,933,910	0.28%	5			
Beavercreek Towne Station LLC	10,681,440	0.23%	6			
Ashton Brooke LLC	10,397,920	0.22%	7			
Wright Patt Credit Union Inc	10,237,250	0.22%	8			
Cole Mt Beavercreek OH LLC	8,364,750	0.18%	9			
E L Apartments LLC	6,397,990	0.14%	10			
Rockies Express Pipeline LLC				10,113,750	0.26%	4
Kettering Adventist Healthcare				9,079,790	0.23%	5
George Kontogiannis				8,173,620	0.21%	6
Acropolis 29 LLC				8,081,000	0.21%	7
Cemex				8,028,660	0.20%	8
MV-RG II				7,615,610	0.19%	9
Vectren Energy Supply				7,020,540	0.18%	10
Total	\$ 271,626,460	6.03%		\$ 214,770,725	5.47%	

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.
2011	12.37	4.23	23.14	7.23
2012	12.62	4.31	23.83	7.45
2013	12.62	4.31	23.83	7.45
2014	13.13	4.49	23.83	7.45
2015	13.13	4.49	23.83	7.45
2016	13.13	4.49	23.83	7.45
2017	13.13	4.49	23.83	7.45
2018	13.13	4.49	24.31	7.60
2019	13.13	4.49	24.31	7.60
2020	13.13	4.49	24.31	7.60

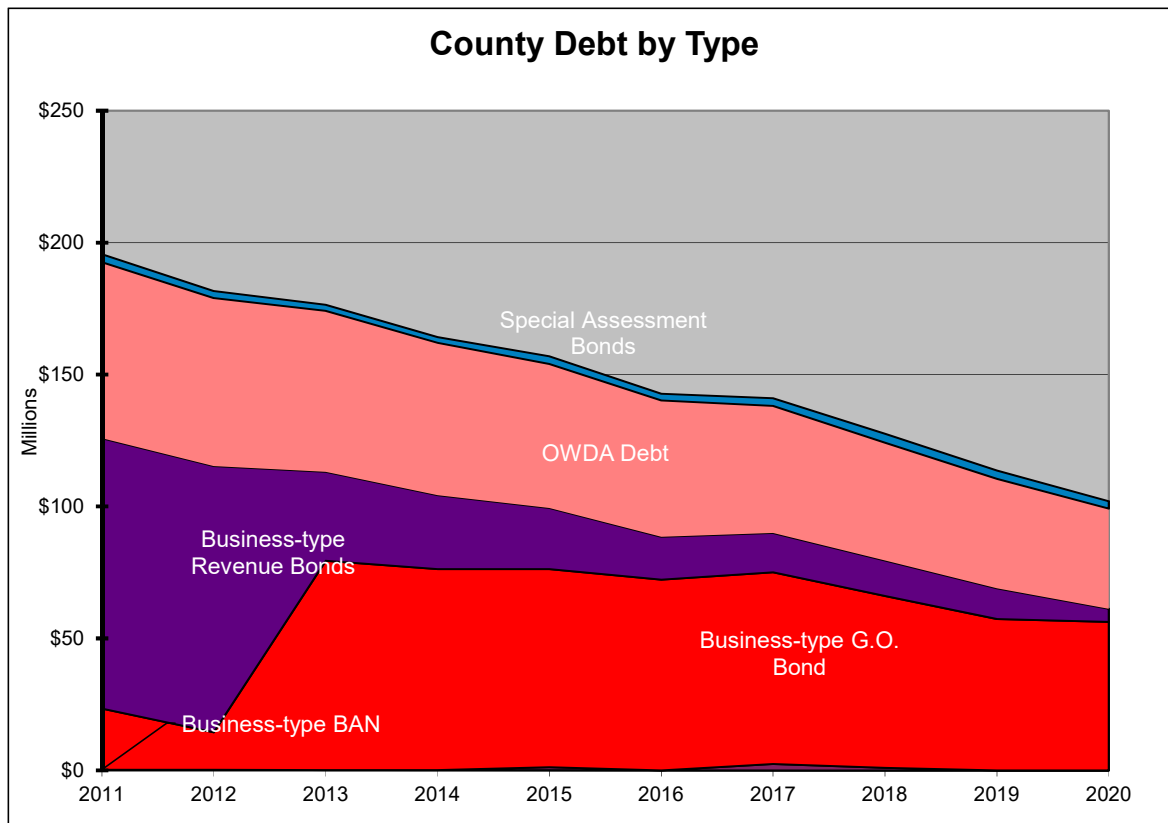
Source: Greene County Sanitary Engineer

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

Fiscal Year	Governmental Activities	Business-Type Activities	Total Net Bonded Debt	% of Actual Taxable Value of Property	Net Bonded Debt Per Capita	Other Governmental Activities Debt
	(c) General Obligation Bonds	(c) General Obligation Bonds (b)				Capital Leases
2011	26,453,427	23,121,573	\$ 49,575,000	1.31%	303.11	-
2012	30,096,965	14,197,694	\$ 44,294,659	1.15%	269.54	-
2013	28,570,993	79,263,646	\$ 107,834,639	2.81%	657.88	-
2014	23,409,978	76,159,874	\$ 99,569,852	2.57%	604.60	-
2015	22,741,341	74,966,100	\$ 97,707,441	2.51%	594.77	199,521
2016	21,550,818	72,317,483	\$ 93,868,301	2.38%	567.81	149,641
2017	20,061,794	72,640,683	\$ 92,702,477	2.26%	555.84	99,761
2018	18,347,811	65,106,765	\$ 83,454,576	2.01%	496.77	49,881
2019	16,939,074	57,417,638	\$ 74,356,712	1.76%	440.14	221,262
2020	13,277,702	56,258,535	\$ 69,536,237	1.48%	411.35	132,542

Source: Personal Income from the Ohio Bureau of Employment Statistics

- (a) - 2019 information is the latest available
- (b) - Business-Type general obligation bonds are intended to be repaid with revenues generated from proprietary activities.
- (c) - Amounts for general bonded debt and revenue bonds are reported at carrying value, net of related premiums, discounts and adjustments.



Other Business-Type Activities Debt				Personal Income		
OWDA/OPWC Loans	Special Assessment Bonds	(c) Revenue Bonds	Total Primary Government	Total (in thousands)	Total Debt Outstanding as a Percentage of Personal Income	Total Debt Per Capita
9,855,335	3,031,000	102,430,000	164,891,335	6,622,785	2.49%	1,008.18
47,847,162	2,625,000	100,834,871	195,601,692	6,759,167	2.89%	1,190.25
45,743,797	2,334,200	33,718,930	189,631,566	6,857,844	2.77%	1,156.90
57,818,889	2,085,700	27,957,854	187,432,295	7,166,337	2.62%	1,138.12
54,587,689	2,812,000	23,255,742	178,562,393	7,466,265	2.39%	1,086.95
51,730,898	2,553,300	16,162,028	164,464,168	7,656,968	2.15%	994.85
48,138,695	2,934,176	14,962,343	158,837,452	8,024,674	1.98%	952.38
44,700,162	3,392,418	13,417,353	145,014,390	8,448,709	1.72%	863.21
41,444,709	3,124,055	11,639,459	130,786,197	8,701,780	1.50%	774.17
37,937,914	2,844,800	4,983,894	115,435,387	8,701,780 (a)	1.33%	682.88

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

	2011	2012	2013	2014
Total of All County Bonded Debt (A)	\$ 155,036,000	\$ 156,361,499	\$ 146,362,985	\$ 133,199,527
Total of All County Bond Anticipation Notes.....	304,000	244,000	150,000	1,281,000
Total of All County Debt Outstanding.....	155,340,000	156,605,499	146,512,985	134,480,527
Debt Exempt From Computation:				
Governmental Activities:				
Special Assessment Bonds.....	-	-	-	-
Business-type Activities:				
Special Assessment Bonds.....	3,031,000	2,625,000	2,334,200	2,085,700
Revenue Bonds.....	102,430,000	100,834,871	33,718,930	27,957,854
General Obligation Bonds.....	23,121,573	22,804,663	81,258,908	78,777,998
Bond Anticipation Notes.....	-	-	-	1,148,000
Total Exempt Debt.....	128,582,573	126,264,534	117,312,038	109,969,552
Net Debt.....	26,757,427	30,340,965	29,200,947	24,510,975
County Valuation.....	3,780,461,700	3,848,776,390	3,833,550,750	3,869,494,110
Direct Debt Limitation (Per O.R.C. Sections 133.02 & 133.05)				
	Range	Rate		
	\$0 - \$100,000,000	3.00%	3,000,000	3,000,000
	\$100,000,000 - \$300,000,000	1.50%	3,000,000	3,000,000
	More than \$300,000,000	2.50%	87,011,543	88,338,769
Total Direct Debt Limitation.....	93,011,543	94,719,410	94,338,769	95,237,353
Net Debt.....	26,757,427	30,340,965	29,200,947	24,510,975
Unvoted Legal Debt Margin.....	\$ 66,254,116	\$ 64,378,445	\$ 65,137,822	\$ 70,726,378
Net Debt as a Percentage of the Direct Debt Limit.....	28.77%	32.03%	30.95%	25.74%

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

2015	2016	2017	2018	2019	2020
\$ 124,834,491	\$ 112,583,629	\$ 110,598,996	\$ 100,264,347	\$ 89,120,226	\$ 77,364,931
110,000	2,410,000	990,000	-	-	-
<u>124,944,491</u>	<u>114,993,629</u>	<u>111,588,996</u>	<u>100,264,347</u>	<u>89,120,226</u>	<u>77,364,931</u>
-	-	-	-	-	-
2,812,000	2,553,300	2,934,176	3,392,418	3,124,055	2,844,800
23,255,742	16,162,028	14,962,343	13,417,353	11,639,459	4,983,894
74,966,100	72,317,483	72,640,683	65,106,765	57,417,638	56,258,535
-	2,410,000	990,000	-	-	-
<u>101,033,842</u>	<u>93,442,811</u>	<u>91,527,202</u>	<u>81,916,536</u>	<u>72,181,152</u>	<u>64,087,229</u>
23,910,649	21,550,818	20,061,794	18,347,811	16,939,074	13,277,702
3,887,391,890	3,950,931,210	4,095,532,310	4,143,396,780	4,226,009,570	4,692,508,580
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
89,684,797	91,273,280	94,888,308	96,084,920	98,150,239	109,812,715
<u>95,684,797</u>	<u>97,273,280</u>	<u>100,888,308</u>	<u>102,084,920</u>	<u>104,150,239</u>	<u>115,812,715</u>
23,910,649	21,550,818	20,061,794	18,347,811	16,939,074	13,277,702
<u>\$ 71,774,148</u>	<u>\$ 75,722,462</u>	<u>\$ 80,826,514</u>	<u>\$ 83,737,109</u>	<u>\$ 87,211,165</u>	<u>\$ 102,535,013</u>
24.99%	22.15%	19.89%	17.97%	16.26%	11.46%

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	
2011	9,830,540	6,849,055	2,981,485	1,960,000	1,331,639	0.91
2012	10,982,741	6,713,456	4,269,285	2,020,000	1,240,386	1.31
2013	9,776,449	6,836,806	2,939,643	2,085,000	1,169,138	0.90
2014	10,091,994	7,109,255	2,982,739	2,175,000	561,563	1.09
2015	10,361,106	7,785,849	2,575,257	955,000	479,188	1.80
2016	10,859,750	7,742,312	3,117,438	680,000	338,351	3.06
2017	10,543,491	8,362,654	2,180,837	710,000	205,075	2.38
2018	11,009,312	8,529,999	2,479,313	745,000	169,575	2.71
2019	12,152,297	7,137,754	5,014,543	790,000	130,463	5.45
2020	11,104,836	6,426,004	4,678,832	830,000	88,987	5.09

Sewer Revenue Bonds

Fiscal Year	Operating Revenue	Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2011	20,262,424	10,131,718	10,130,706	3,615,000	3,728,512	1.38
2012	21,040,356	10,361,451	10,678,905	3,780,000	3,559,772	1.45
2013	20,640,767	10,826,687	9,814,080	3,677,500	3,420,872	1.38
2014	20,474,354	11,734,158	8,740,196	3,315,000	859,236	2.09
2015	20,538,094	11,809,773	8,728,321	3,465,000	704,485	2.09
2016	20,291,076	11,994,904	8,296,172	530,000	534,772	7.79
2017	21,238,945	12,822,462	8,416,483	405,000	515,360	9.14
2018	20,848,013	13,210,905	7,637,108	715,000	499,610	6.29
2019	22,054,876	8,897,347	13,157,529	900,000	470,035	9.60
2020	21,213,003	9,541,906	11,671,097	5,800,000	433,760	1.87

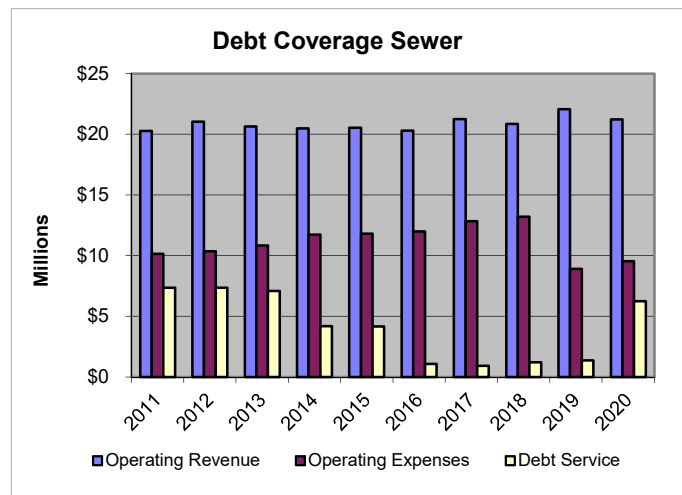
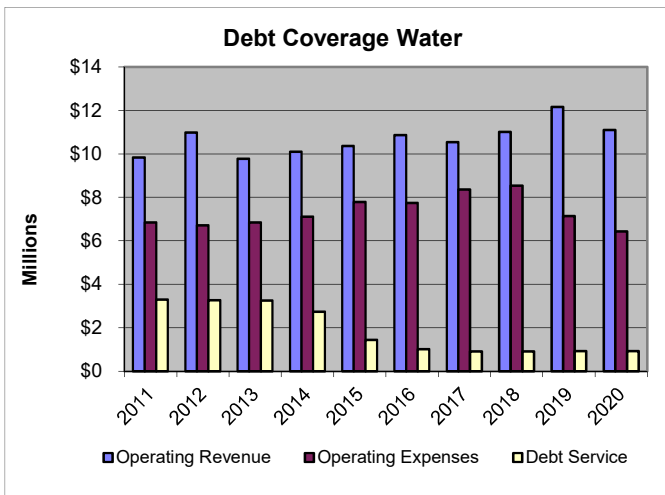
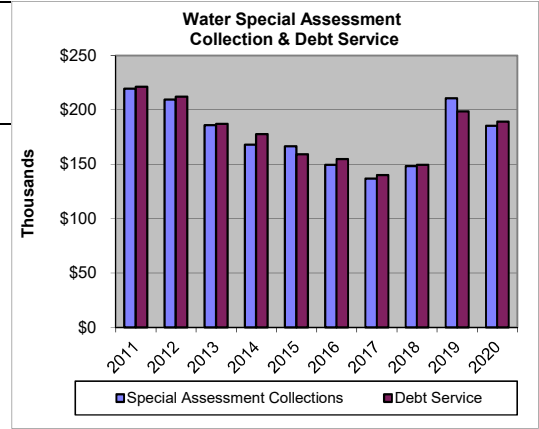


Table 15
 Greene County, Ohio
 Pledged Revenue Coverage - Special Assessment Bonds
 Last Ten Fiscal Years

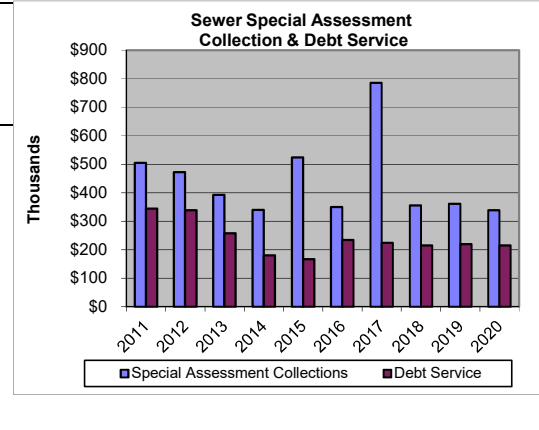
Water Special Assessment Bonds

Fiscal Year	(1)			
	Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
2011	219,629	150,557	70,661	0.99
2012	209,659	149,651	62,539	0.99
2013	186,077	132,567	54,664	0.99
2014	167,956	128,574	49,091	0.95
2015	166,597	117,192	42,047	1.05
2016	149,442	112,007	42,904	0.96
2017	136,928	105,065	35,085	0.98
2018	148,452	85,508	64,021	0.99
2019	210,646	108,113	90,461	1.06
2020	185,480	117,130	72,231	0.98



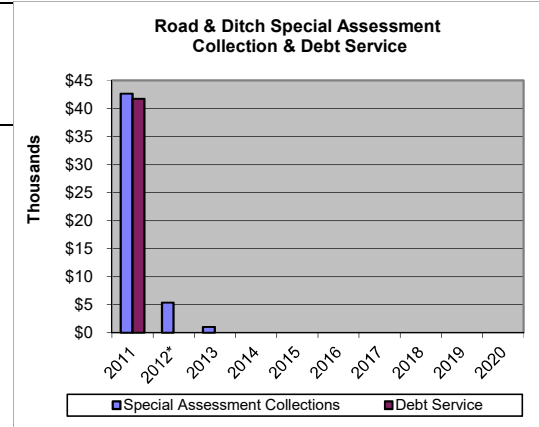
Sewer Special Assessment Bonds

Fiscal Year	(1)			
	Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
2011	504,672	250,443	93,756	1.47
2012	471,441	256,349	81,374	1.40
2013	392,500	188,433	68,672	1.53
2014	339,090	119,926	60,046	1.88
2015	523,937	111,508	54,701	3.15
2016	349,424	146,693	86,520	1.50
2017	784,819	153,835	69,296	3.52
2018	354,971	151,250	63,789	1.65
2019	360,054	160,250	58,365	1.65
2020	338,344	162,125	52,661	1.58



Road & Ditch Special Assessment Bonds

Fiscal Year	(1)			
	Special Assessment Collections	Debt Service (2)		Coverage
		Principal	Interest	
2011	42,620	40,000	1,760	1.02
2012*	5,348	-	-	N/A
2013	1,032	-	-	N/A
2014	-	-	-	N/A
2015	-	-	-	N/A
2016	-	-	-	N/A
2017	-	-	-	N/A
2018	-	-	-	N/A
2019	-	-	-	N/A
2020	-	-	-	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
2011	163,554	6,622,785	40,490	57,553	8.3%
2012	164,337	6,759,167	41,130	57,992	6.9%
2013	163,913	6,857,844	41,862	57,992	7.2%
2014	164,686	7,166,337	43,534	58,080	4.6%
2015	164,279	7,466,265	45,510	58,775	4.8%
2016	165,315	7,656,968	46,528	60,113	5.0%
2017	166,779	8,024,674	48,486	62,018	3.9%
2018	167,995	8,448,709	50,277	65,032	3.6%
2019	168,937	8,701,780	51,509	67,109	4.1%
2020	169,043	8,701,780 (d)	51,509	68,720	6.4%

Source: Ohio Bureau of Labor Statistics
(d) - 2019 latest informaton available

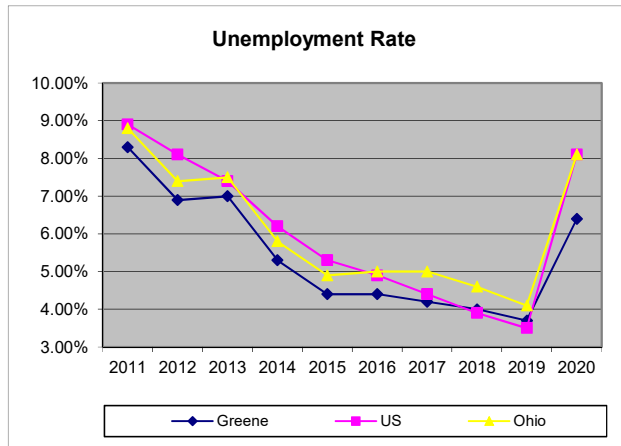
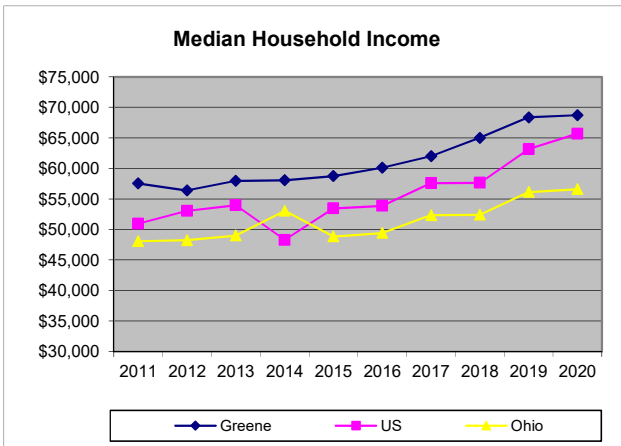
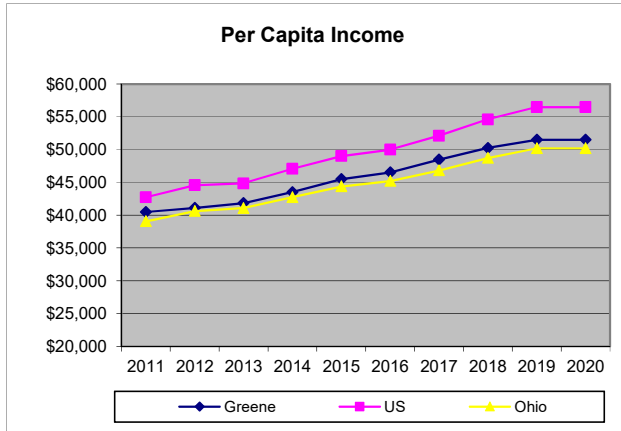
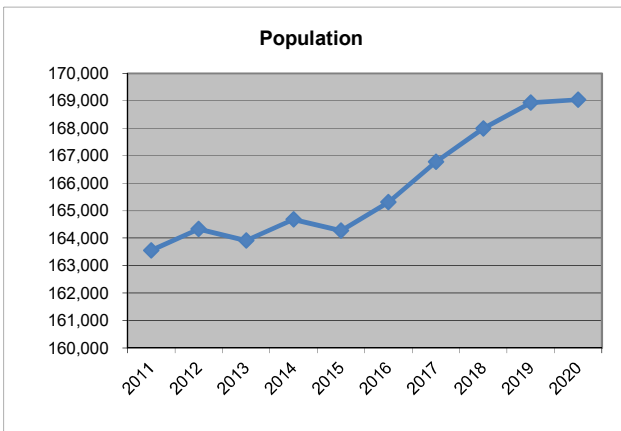


Table 17

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

	2020			2011		
	Employees	% of Total County Employment	Rank	Employees	% of Total County Employment	Rank
Wright-Patterson Air Force Base	30,000	35.56%	1	27,400	33.95%	1
Wright State University	2,100	2.49%	2	3,150	3.90%	2
Greene County	1,140	1.35%	3	996	1.23%	5
Unison Industries	800	0.95%	4	772	0.96%	7
Fairborn City Schools	750	0.89%	5	564	0.70%	10
Beavercreek City Schools	665	0.79%	6	1,387	1.72%	3
Cedarville University	620	0.73%	7	636	0.79%	8
Xenia Community Schools	590	0.70%	8			
Air Force Institute of Technology	490	0.58%	9			
Greene Memorial Hospital	630	0.75%	10	595	0.74%	9
Teleperformance USA				1,098	1.36%	4
Kroger Stores				774	0.96%	6
Total	37,785	44.79%		37,372	46.31%	

Source: Greene County Auditor's Office

Table 18

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities:										
Legislative & Executive:										
Commissioners.....	12	14	12	12	12	9	9	6	6	5
Auditor.....	21	21	21	19	17	12	16	14	16	17
Treasurer.....	5	6	9	6	6	6	6	6	6	6
Personnel.....	4	4	5	4	5	3	4	5	4	4
Risk Management.....	4	4	4	4	4	4	4	3	4	3
Data Processing***.....	8	6	8	7	7	8	7	12	12	10
Board of Elections.....	7	8	13	8	8	8	7	8	8	8
Prosecutor.....	29	29	31	29	31	28	26	31	28	28
Recorder.....	8	8	10	9	10	9	9	8	9	9
County Services.....	29	31	30	27	31	23	22	23	23	22
Service Garage.....	3	3	3	3	3	3	3	3	3	3
Records & Information.....	2	2	3	2	3	3	3	3	3	3
Judicial:										
Common Pleas Court.....	38	37	43	37	38	33	34	33	36	35
Probate Court.....	6	6	7	6	6	5	5	5	4	5
Juvenile Court.....	53	52	60	51	48	45	43	44	44	43
Xenia Municipal Court.....	4	4	4	4	3	3	3			
Fairborn Municipal Court.....	4	4	5	4	4	4	4			
Domestic Relations Court.....	14	14	16	14	13	12	12	11	11	11
Public Defender.....	5	5	5	5	5	6	6	9	9	10
Clerk of Courts.....	20	20	23	19	21	14	15	15	15	16
Public Safety:										
Sheriff.....	130	128	128	131	131	146	146	152	159	153
Juvenile Detention.....	38	37	51	39	39	40	39	37	38	38
Building Regulations.....	11	10	11	11	11	11	11	11	13	14
Coroner.....	6	5	5	5	5	4	4	4	4	4
Public Works:										
Engineer & Highway.....	41	42	46	39	39	37	37	38	36	36
Environmental Services.....	8	7	11	7	6	6	5	6	6	6
Wide Area Network***.....	4	4	3	4	5	5	5	-	-	-
Health:										
Animal Control.....	10	10	14	10	9	9	9	8	10	10
Developmental Disabilities.....	116	118	131	123	132	124	119	109	76	76
Human Services:										
County Home.....	59	56	68	51	58	52	55	43	43	40
Children's Services**.....	86	18	17	12	5	5	5	5	5	6
Family & Children First Council*.....	6	5	6	5	6	11	8	9	5	5
Job & Family Services**.....	82	159	143	147	147	145	140	137	137	125
Today Center for Adults.....	6	6	7	6	3	3	3	2	2	-
Veterans' Services.....	7	7	13	7	8	6	5	6	7	7
Conservation & Recreation:										
Parks & Trails.....	27	26	29	28	28	27	30	32	30	30
Community and Economic Development:										
Convention & Visitor's Bureau.....	5	5	6	5	5	5	5	5	6	6
Department of Development.....	6	7	6	5	6	6	5	6	6	5
Water.....	34	35	34	33	32	35	34	36	33	33
Sewer.....	38	40	40	40	43	41	41	43	42	46
Total.....	996	1,003	1,081	978	993	956	944	928	899	878

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

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

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

Source: Greene County Auditor's Office

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Elected Officials										
Commissioners (3).....	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 65,620	\$ 72,346	\$ 72,346	\$ 72,346	\$ 72,346	\$ 72,346
Auditor.....	76,754	79,754	79,754	79,754	79,754	79,754	79,754	79,754	86,565	96,295
Clerk of Courts.....	61,247	61,247	61,247	61,247	61,247	67,525	67,525	67,525	67,525	67,525
Coroner.....	51,209	51,209	51,209	51,209	51,209	56,458	56,458	56,458	56,458	56,458
Engineer.....	95,193	95,193	95,193	95,193	95,193	104,950	104,950	104,950	104,950	115,707
Prosecutor.....	115,703	115,703	115,703	115,703	115,703	127,563	127,563	133,941	140,638	140,638
Recorder.....	57,232	57,232	57,232	57,232	57,232	63,098	63,098	63,098	63,098	63,098
Sheriff.....	75,131	84,522	84,522	84,522	84,522	93,186	93,186	97,846	102,737	102,737
Treasurer.....	61,247	61,247	61,247	61,247	61,247	67,525	67,525	67,525	70,706	74,446
Appointed Officials										
County Administrator.....	126,546	125,845	134,073	101,022	114,046	119,787	123,160	140,279	144,486	151,052
Sanitary Engineer / Director of Public Works.....	92,899	92,926	96,589	99,385	102,336	105,414	106,631	102,753	113,355	118,046
Developmental Disabilities Superintendent.....	131,717	150,634	158,005	144,187	147,430	150,010	155,283	158,779	162,170	167,194
Children's Services Executive Secretary.....	93,580	71,224	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Job and Family Services Director.....	63,147	64,190	83,653	85,726	88,275	90,917	91,966	95,308	99,899	105,971
Director of Greenwood Manor.....	81,638	79,859	80,180	78,542	78,042	82,722	83,676	86,994	86,336	94,194
Maintenance Director.....	57,609	55,094	59,910	65,000	69,618	71,698	71,698	77,969	49,147	75,610
Court Administrator.....	60,454	62,799	68,217	66,810	69,618	81,952	71,708	73,202	66,703	78,308
Director of Personnel.....	81,557	83,693	84,781	79,560	81,616	81,162	57,253	57,253	80,172	91,105
Director of Emergency Management.....	63,210	63,424	65,971	67,609	69,618	71,698	72,525	82,541	81,846	88,887
Director of Information Technology.....	88,968	86,747	92,348	92,936	94,806	97,656	98,406	101,603	102,024	107,617

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

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

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Elected Officials										
Commissioners (3).....	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Auditor.....	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Clerk of Courts.....	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Coroner.....	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Engineer.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Prosecutor.....	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000	126,000
Recorder.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff.....	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Treasurer.....	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

Source: Greene County Auditor's Office

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

Information Requested		2011	2012	2013	2014	2015
Adult Probation	Average yearly case load	872	965	980	635	1,053
Auditor	Vendor's licenses sold	272	137	269	80	55
	Warrants processed	27,816	29,553	26,808	27,122	28,108
	Real estate transfers	4,393	4,989	5,417	5,289	5,707
	Homestead applications	11,948	12,427	12,885	12,809	12,495
Board of Develop. Disabilities	Client services provided	2,859	2,871	2,775	2,942	2,920
Board of Elections	Number of registered voters	118,616	124,181	110,814	111,890	106,864
	Number of voters in last general election	54,467	83,626	20,581	49,065	49,317
	Percentage of registered voters who voted	45.92%	67.34%	18.57%	43.85%	46.15%
Building Regulations	Number of permits issued	4,932	4,372	4,325	4,380	4,722
	Number of inspections performed	17,688	15,608	14,560	14,071	14,810
Children's Services	Total referrals	1,050	1,046	1,111	981	1,268
	Total children in placement	178	174	175	197	154
	Children terminated from custody	90	99	69	76	128
	Adoptions finalized	11	9	11	4	11
Clerk of Courts	Title Transactions	357,766	367,355	381,192	387,537	383,214
	New Cases Filed	7,596	8,312	7,136	7,992	6,116
Commissioners	Number of resolutions	763	808	761	733	771
	Number of meetings	66	61	64	62	62
Common Pleas Court	Number of civil cases filed	1,342	1,369	950	845	887
	Number of criminal cases filed	695	633	654	714	757
	Number of domestic cases filed	962	796	833	830	782
Convention & Visitor's Bureau	Room nights generated	41,065	37,605	30,500	43,465	42,930
Coroner	Cases investigated	549	584	635	733	764
	Autopsies conducted	94	120	92	124	107
County Engineer & Bridge	Bridges inspected	283	283	283	283	166
	Centerline miles painted	275	280	257	344	257
	Edge line miles	411	510	359	428	339
Domestic Relations Court	Divorces	393	388	308	311	315
	Dissolutions	236	206	197	216	187
	Civil Protection Orders	231	287	323	268	242
Fairborn Municipal Court	Traffic/Criminal Cases	13,388	13,677	13,516	15,187	14,258
	Civil Cases	1,602	1,578	1,440	1,705	1,583
	Small Claims Cases	255	187	232	209	152
Greenwood Manor	Inpatient Days	23,593	21,734	18,063	19,552	24,093
Juvenile Court	Diversion cases	565	481	466	396	461
	Delinquency cases	648	681	592	557	574
	Unruly child cases	46	46	47	37	41
Prosecutor	Number of cases - criminal	669	629	670	426	760
	Number of cases - civil	201	289	320	311	114
Recorder	Number of deeds recorded	3,573	4,310	4,284	4,228	4,617
	Number of mortgages recorded	6,556	7,961	7,193	4,885	5,240
	Number of military discharges recorded	9	18	12	15	17
Records & Information	Information requests processed	1,073	930	846	949	1,024
	Boxes transferred in	259	1,119	117	391	542
	Boxes transferred out	485	317	96	48	216
Sanitary Engineer	Water connections	16,931	17,077	17,181	17,297	17,453
	Water consumption (Million gallons)	1,490	1,642	1,499	1,427	1,442
	Sewer connections	22,945	23,083	23,222	23,366	23,555
	Wastewater treated (Million gallons)	5,655	4,353	4,738	5,000	6,034
Treasurer	Number of parcels	73,375	73,233	73,420	73,594	73,596
	Real estate tax collections	\$ 213,030,374	\$ 221,103,165	\$ 220,337,209	\$ 228,423,160	\$ 238,273,411
Xenia Municipal Court	Traffic/Criminal Cases	10,262	14,062	12,459	11,968	11,511
	Civil Cases	1,247	1,246	1,059	1,079	951
	Small Claims Cases	139	156	149	117	108

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.

2016	2017	2018	2019	2020
981	973	704	982	1,303
71	332	314	298	305
29,033	27,955	29,247	29,539	26,076
5,930	5,939	6,022	6,076	6,386
12,248	12,058	11,522	11,290	10,964
828	1,000	1,037	1,058	1,078
115,243	115,345	117,958	112,802	118,938
83,842	33,688	79,364	25,847	89,627
72.75%	29.21%	67.28%	22.91%	75.36%
4,561	4,892	4,976	6,039	4,882
15,638	16,278	19,927	21,464	18,973
1,425	1,573	1,211	1,008	834
128	257	203	213	180
131	98	70	70	65
16	15	14	21	12
69,063	57,987	58,100	60,305	54,719
5,714	6,938	6,529	6,478	7,836
726	760	741	765	716
52	52	52	52	50
859	819	784	855	648
657	783	1,056	897	810
832	797	741	763	540
43,470	50,980	50,000	55,000	22,000
745	912	989	1,013	1,220
115	143	120	122	120
180	283	283	284	283
277	235	258	272	163
317	356	329	348	250
312	345	319	332	261
215	190	231	207	197
277	191	284	312	282
13,117	18,156	16,920	15,605	12,109
1,840	1,665	1,601	1,909	1,216
196	102	318	208	102
21,505	21,404	18,718	18,431	15,928
499	485	341	366	200
583	621	466	496	399
44	56	54	77	54
652	783	1,056	894	1,043
381	515	272	367	648
4,943	5,029	6,056	6,076	6,309
5,810	5,473	5,153	5,765	8,284
157	334	290	217	89
1,067	667	1,339	1,632	1,318
340	1,718	1,497	8,089	142
171	154	260	135	76
17,679	17,839	17,978	18,206	18,428
1,848	1,834	1,872	1,958	2,005
23,734	23,937	24,224	24,451	24,659
5,275	6,102	6,165	5,852	5,480
74,025	74,472	75,198	75,130	75,647
\$ 250,142,095	\$ 256,070,244	\$ 262,493,631	\$ 265,729,992	\$ 284,638,207
11,655	11,440	11,243	10,663	7,395
1,145	1,623	1,291	1,543	1,030
131	69	84	92	72

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County Engineer										
Roads (in miles).....	325	325	324	324	324	324	324	324	324	324
Bridges.....	283	283	283	283	283	283	283	284	284	283
Parks & Trails										
Parks/Reserves.....	46	45	45	45	45	45	45	47	47	47
Bike Path (in miles).....	62	62	62	62	62	62	62	62	62	62
Water System										
Water Lines (in miles).....	395	366	366	366	366	366	394	397	406	414
Water Customers.....	16,953	17,077	17,181	17,297	17,453	17,679	17,839	17,978	18,206	18,248
Elevated Storage Tanks.....	14	14	14	13	13	13	13	13	13	13
Sewer System										
Sewer Lines (in miles).....	412	416	416	416	416	420	427	429	429	429
Sewer Customers.....	21,976	23,083	23,222	23,366	23,555	23,734	23,937	24,224	24,451	24,659

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

Source: Indicated county department



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

Greene County
Greene County, Ohio

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio (the "County"), as of and for the year ended December 31, 2020, 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 18, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 18, 2021

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

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

Report on Compliance for Each Major Federal Program

We have audited Greene County, Ohio's (the "County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Greene County, Ohio as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 18, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Springfield, Ohio
June 18, 2021

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2020 Disbursements
UNITED STATES DEPARTMENT OF AGRICULTURE: (Passed through Ohio Department of Education)				
Child Nutrition Cluster:				
School Breakfast Program	N/A	10.553		8,760
COVID-19 - School Breakfast Program	N/A	10.553		7,904
Total School Breakfast Program				<u>16,664</u>
National School Lunch Program				
COVID-19 - National School Lunch Program	N/A	10.555		19,712
Non-Cash Assistance (Food Distribution):	N/A	10.555		13,856
National School Lunch Program	N/A	10.555		888
Total National School Lunch Program				<u>34,456</u>
Total Child Nutrition Cluster				<u>51,120</u>
(Passed through the Ohio Department of Job and Family Services)				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2021-11-5930	10.561		455,137
Total SNAP Cluster				<u>455,137</u>
Total United States Department of Agriculture				
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT: (Passed through Ohio Department of Development)				
Community Development Block Grants (CDBG)(State's Program and Non-Entitlement Grants in Hawaii				
Total CDBG/State's Program and Non-Entitlement Grants in Hawaii		14.228		81,200
Home Investment Partnership Program	B-D-18-1BA-1			7,368
	B-C-19-1BA-1			168,947
	B-F-19-1BA-1			<u>257,515</u>
Total CDBG/State's Program and Non-Entitlement Grants in Hawaii	B-C-19-1BA-2	14.239		78,530
Total United States Department of Housing and Urban Development				
UNITED STATES DEPARTMENT OF JUSTICE: (Direct)				
State Criminal Alien Assistance Program	N/A	16.606		7,940
(Passed through Ohio Office of Criminal Justice Services)				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	2020-CE-LEF-2172	16.034		116,329
Edward Byrne Memorial Justice Assistance Grant Program	2019-JG-A01-6258	16.738		42,350
(Passed through Ohio Attorney General)				
Crime Victim Assistance	2020-VOCA-132923176	16.575		178,252
	2020-VOCA-132923656			47,541
	2020-VOCA-132923703			66,965
	2021-VOCA-133907577			53,813
	2021-VOCA-133917181			12,054
	2021-VOCA-133924255			50,110
Total Crime Victim Assistance				<u>408,735</u>
Total United States Department of Justice				
				<u>575,354</u>

(Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2020 Disbursements
UNITED STATES DEPARTMENT OF LABOR:				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Employment Services Cluster:				8,655
Employment Service-Wagner-Peyser Funded Activities	N/A	17.207		<u>8,655</u>
Total Employment Services Cluster				1,553
Trade Adjustment Assistance	N/A	17.245		28,060
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	N/A	17.277		
WIOA Cluster:				111,431
WIA Adult Program	N/A	17.258		319,696
WIA Youth Activities	N/A	17.259	\$ 243,304	137,107
WIA Dislocated Worker Formula Grants	N/A	17.278		568,234
Total WIA Cluster			<u>243,304</u>	<u>606,502</u>
Total United States Department of Labor				
UNITED STATES DEPARTMENT OF TRANSPORTATION:				
<i>(Passed through Ohio Department of Transportation)</i>				
Highway Planning and Construction Cluster:				300,000
Highway Planning and Construction		20.205		<u>300,000</u>
Total Highway Planning and Construction Cluster	PID - 109170			
<i>(Passed through Ohio Department of Public Safety)</i>				11,382
Highway Safety Cluster:				7,718
State and Community Highway Safety		20.600		<u>19,100</u>
Total State and Community Highway Safety				5,879
National Priority Safety Programs		20.616		1,003
Total National Priority Safety Programs	69A37519300004020OHO			6,882
Total Highway Safety Cluster	69A37520300004020OHO			<u>25,982</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated				18,995
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated	69A37519300001640OHA	20.608		7,086
	69A37520300001640OHA			<u>26,081</u>
Total United States Department of Transportation				
UNITED STATES DEPARTMENT OF THE TREASURY:				
<i>(Passed through The Supreme Court of Ohio)</i>				
COVID-19 - Coronavirus Relief Fund				63,235
Total COVID-19 - Coronavirus Relief Fund	N/A	21.019		
<i>(Passed through Ohio Office of Budget and Management)</i>				10,670,466
COVID-19 - Coronavirus Relief Fund		21.019		10,733,701
Total COVID-19 - Coronavirus Relief Fund	N/A			<u>10,733,701</u>
Total United States Department of the Treasury				
UNITED STATES DEPARTMENT OF EDUCATION:				
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Special Education - Grants for Infants and Families				95,181
Total United States Department of Education	H181A190024	84.181		<u>95,181</u>
(Continued)				

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

Federal Grantor (Pass Through Grantor) Program Title	Pass Through Entry Number	Assistance Listing Number	Passed Through to Subrecipients	2020 Disbursements
UNITED STATES ELECTION ASSISTANCE COMMISSION:				
<i>(Passed through Ohio Secretary of State)</i>				
2018 HAVA Election Security Grants	N/A	90.404		99,101
COVID-19 - 2018 HAVA Election Security Grants	N/A			138,012
Total 2018 HAVA Election Security Grants				<u>237,113</u>
Total United States Election Assistance Commission				237,113
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<i>(Passed through Ohio Department of Job and Family Services)</i>				
TANF Cluster:				
Temporary Assistance for Needy Families (TANF) State Programs	G-2021-11-5930	93.558	425,433	1,417,234
Total TANF Cluster			<u>425,433</u>	<u>1,417,234</u>
CCDF Cluster:				
Child Care and Development Block Grant	G-2021-11-5930	93.575		119,862
Total CCDF Cluster				<u>119,862</u>
Medicaid Cluster:				
Medical Assistance Program	G-2021-11-5930	93.778		1,424,836
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program	2001OHSOSR 2005OHADM	93.778		152,018
Total Medicaid Cluster				<u>480,014</u> <u>2,056,868</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Promoting Safe and Stable Families	G-2021-11-5930	93.556		148,895
Child Support Enforcement	G-2021-11-5930	93.563		750,903
Stephanie Tubbs Jones Child Welfare Services Program	G-2021-11-5930	93.645		164,235
Foster Care - Title IV-E	G-2021-11-5930	93.658		1,832,300
Adoption Assistance	G-2021-11-5930	93.659		840,390
Social Services Block Grant	G-2021-11-5930	93.667		1,250,392
<i>(Passed through Ohio Department of Developmental Disabilities)</i>				
Social Services Block Grant	2001OHSOSR	93.667		87,270
Total Social Services Block Grant				<u>1,337,662</u>
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Chafee Foster Care Independence Program	G-2021-11-5930	93.674		9,668
Children's Health Insurance Program	G-2021-11-5930	93.767		22,435
<i>(Passed through Mental Health & Recovery Board of Clark, Greene and Madison Counties)</i>				
Block Grants for Prevention and Treatment of Substance Abuse	T1010041-19	93.959		6,787
Total United States Department of Health and Human Services			425,433	8,707,239 (Continued)

GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

Federal Grantor <i>(Pass Through Grantor)</i> Program Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	2020 Disbursements
UNITED STATES DEPARTMENT OF HOMELAND SECURITY:				
<i>(Passed through Ohio Department of Public Safety)</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	FEMA-447-DR-OH	97.036		427,576
Hazard Mitigation Grant	FEMA-DR-4360-OH	97.039		10,937
<i>(Passed through Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	EMC-2019-EP-00005	97.042		22,537
	EMC-2020-EP-00014			34,143
Total Emergency Management Performance Grants				<u>56,680</u>
Total United States Department of Homeland Security				495,193
TOTAL FEDERAL ASSISTANCE			\$ 668,737	\$ 22,644,648

(Concluded)

See accompanying notes to the Schedule of Expenditures of Federal Awards

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Greene County (the County) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E – FOOD DONATION PROGRAM

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

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

The current cash balance on the County's local program income account as of December 31, 2020 is \$48,557.

**GREENE COUNTY FINANCIAL CONDITION
GREENE COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)**

NOTE G - MATCHING REQUIREMENTS

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

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	None noted
• Significant deficiency(ies) identified not considered to be material weakness(es)?	None noted
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	None noted
Identification of major programs:	
CFDA 21.019 – Coronavirus Relief Fund	
CFDA 93.563 – Child Support Enforcement	
CFDA 93.667 – Social Services Block Grant	
Dollar threshold to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None noted

Section III – Federal Awards Findings and Questioned Costs

None noted



OHIO AUDITOR OF STATE KEITH FABER



GREENE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 7/29/2021

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

This report is a matter of public record and is available online at
www.ohioauditor.gov